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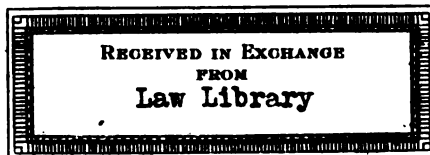
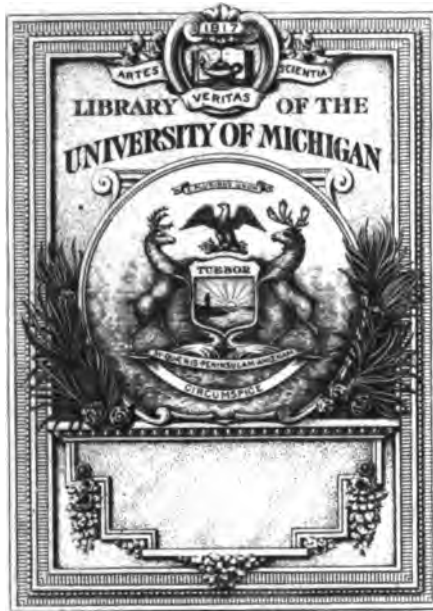
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DOCUMENTS
OF THE
SENATE
OF THE
STATE OF NEW YORK. *Legislat*
Senate
ONE HUNDRED AND TWENTY-THIRD SESSION.

1900.

VOL. IV.—Nos. 11 to 28, INCLUSIVE.



ALBANY:
JAMES B. LYON, STATE PRINTER.
1900.

ANNUAL REPORT

OF THE

NEW YORK STATE

Soldiers and Sailors' Home,

AT BATH, STEUBEN COUNTY, N. Y.,

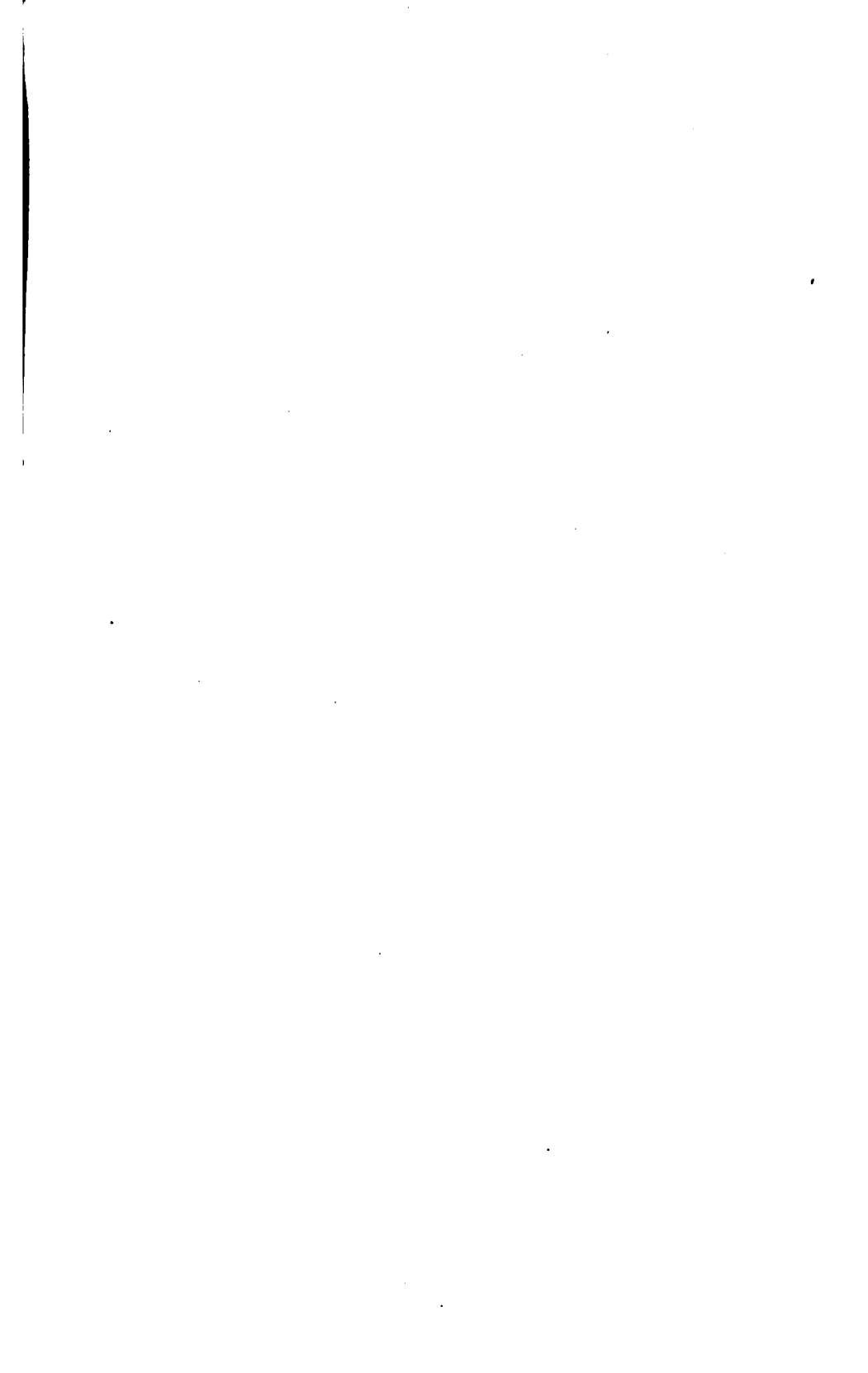
FOR THE YEAR 1899.

TRANSMITTED TO THE LEGISLATURE JANUARY, 1900.

ALBANY:

JAMES B. LYON, STATE PRINTER.

1900.



STATE OF NEW YORK.

No. 11.

IN SENATE,

JANUARY, 1900.

ANNUAL REPORT

OF THE

New York State Soldiers and Sailors' Home,

BATH, STEUBEN COUNTY, N. Y.

NEW YORK STATE SOLDIERS AND SAILORS' HOME, }
BATH, N. Y., November 9, 1899. }

To the Legislature:

The following annual report of the operations, receipts and expenditures of the New York State Soldiers and Sailors' Home for the year ending September 30, 1899, is respectfully submitted.

The total number of members at the close of the year was 1,611, of whom 1,359 were present.

The average number present during the year was 1,332, an increase of 60.88 over the preceding year.

The resources were as follows:

Balance from last year.....	.....
Annual appropriation for maintenance.....	\$180,000 00
For deficiency in maintenance.....	.....
	<hr/>
	\$180,000 00

Of this amount, \$180,000, the sum \$133,200 was reimbursed by the general government for the fiscal year ending September 30, 1899, and was placed to the credit (general fund in treasury) of the State of New York.

Other receipts:

Sale to officers and employes, for transportation re-

funded, sale of farm products, etc.....	\$4,699 59
-----------------------------------------	------------

\$184,699 59

The amount expended for mainten-

ance	\$180,062 78
------------	--------------

Receipts remitted to State Treasurer..	1,860 57
----------------------------------------	----------

181,923 35

Leaving a balance unexpended.....	\$2,776 24
-----------------------------------	------------

The cost of purchased rations was 11 cents per day.

The cost of clothing was \$9.62 per year for each member.

The average total cost for each member, based on the entire expenditure of public money, was \$133.05.

We respectfully recommend the following appropriations:

For maintenance, transportation, repairs and better-

ments	\$200,000 00
-------------	--------------

Day assembly room.....
------------------------	-------

Inspector's house
-------------------------	-------

Stable for inspector.....
---------------------------	-------

Engineer's house
------------------------	-------

Stable for engineer.....
--------------------------	-------

Chaplain's house
------------------------	-------

Stable for Chaplain.....
--------------------------	-------

Green house
-------------------	-------

General repairs to buildings and improvements to	
grounds	\$15,000 00
Place of restraint and "rest"	
Vegetable cellar	
Cold storage	
To pay local civil service examiners	200 00
Steam plant	
Pumping station	
New barn and stable for Commandant and general	
purposes	

The Legislature of 1899 appropriated for constructing and furnishing assembly room, \$20,000; for houses for inspector and chaplain, \$4,000; vegetable cellar, \$1,000; barn for inspector and chaplain, \$800.

Plans and specifications were prepared by the proper authorities to complete the work for which these appropriations were made and the Board of Trustees were unable to obtain bids to complete the same within the appropriation therefor.

The additional sums are asked for this year upon the estimate of the State Architect so that the work may be completed.

At the annual meeting of the Board on February 9, 1899, General Daniel E. Sickles was re-elected President of the Board and Frank Campbell and Otis H. Smith were re-elected treasurer and secretary respectively.

The officers of the Home were all re-elected.

The additional office of chaplain was created and the Rev. John J. Arnaud was duly elected.

The new barracks and addition to hospital, as provided for by the Legislature of 1898, have been completed and are now being occupied.

The Home now has more members than ever before and still they come.

On June 15th George C. Densmore resigned as engineer and C. C. Cornwell of Buffalo, N. Y., was appointed to fill his position.

On October 15th, Dr. Pixley, who has for more than seven years been connected with the Home in the capacity of assistant surgeon, resigned and his place has been filled by Dr. Arthur P. Shellman.

In March the legislative committee visited the Home and expressed themselves as willing to aid in obtaining the much needed appropriation asked for.

We append hereto the report of the commandant, surgeon, quartermaster and engineer; we also submit the inventory required by section 20, chapter 413, Laws of 1897.

J. M. SHOEMAKER.

GEO. R. SUTHERLAND.

FRANK CAMPBELL.

JOSEPH P. CLEARY.

O. H. SMITH.

H. S. FINCH.

STATE OF NEW YORK, }
COUNTY OF STEUBEN, } ss.

George R. Sutherland, president, and Adjutant Frank Campbell, treasurer, of the New York State Soldiers and Sailors' Home, being severally sworn, depose and say that the foregoing statements are true.

GEO. R. SUTHERLAND.

FRANK CAMPBELL.

Subscribed and sworn to before me this 9th day of November, 1899.

O. SMITH,
Notary Public.

COMMANDANT'S ANNUAL REPORT.

NEW YORK STATE SOLDIERS AND SAILORS' HOME,

BATH, STEUBEN COUNTY, N. Y., October 1, 1899.

To the Honorable Board of Trustees of the New York State Soldiers and Sailors' Home:

Gentlemen.—I have the honor to submit the following report of the condition of the New York State Soldiers and Sailors' Home for the fiscal year ending September 30, 1899:

On the 30th day of September, 1898, the number of mem-

bers present at the Home was.....	1,287
Admitted during the year.....	473
Readmitted during the year.....	826
Absent October 1, 1898.....	67

Total	2,653
-------------	-------

During the year we have lost:

By discharge on own request.....	875
Summarily discharged	1
Dishonorably discharged	26
Dropped from rolls.....	21
Died	119
Absent September 30, 1899.....	252

1,294

Total number present September 30, 1899.....	1,359
----------------------------------------------	-------

Showing a gain of those present over last year of.....	72
--------------------------------------------------------	----

FINANCIAL STATEMENT.

Receipts.

Appropriation by Legislature	\$180,000 00
------------------------------------	--------------

For sales to officers and employes	\$1,822 72
------------------------------------------	------------

For transportation	2,031 96
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For sale of flour sacks	30 63
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For sale of calves	60 00
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For sale of tallow	235 44
--------------------------	--------

For sale of barrels	81 35
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For sale of rags	82 91
------------------------	-------

For sale of tubs	15
------------------------	----

For sale of hides	22 79
-------------------------	-------

For sale of clothing	23 55
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For sale of old iron	36 51
----------------------------	-------

For sale of old brass	46 45
-----------------------------	-------

For sale of bones	210 83
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For sale of lard	13 80
------------------------	-------

For sale of boxes	50
-------------------------	----

	\$4,699 59
--	------------

Total	\$184,699 59
-------------	--------------

Disbursements.

For salaries of officers	\$12,999 95
--------------------------------	-------------

For wages and labor	41,993 31
---------------------------	-----------

For expenses of trustees	1,284 66
--------------------------------	----------

For provisions	57,442 23
----------------------	-----------

For household stores	5,252 33
----------------------------	----------

For clothing	11,175 37
--------------------	-----------

For fuel and light	18,167 29
--------------------------	-----------

For constructing and furnishing Assembly Hall...	\$20,000 00
Disbursements	11 30

Balance unexpended October 1, 1899.....	\$19,988 70
-----------------------------------------	-------------

For deficiency former appropriation.....	\$10,000 00
------------------------------------------	-------------

For stock of clothing.....	\$2,500 00
----------------------------	------------

Disbursements:

Houses for inspector and chaplain.....	4,000 00
----------------------------------------	----------

Barn for inspector and chaplain.....	800 00
--------------------------------------	--------

Vegetable cellar	1,000 00
------------------------	----------

Respectfully submitted,

C. O. SHEPARD,

Commandant.

Total attendance to sick call.....	28,079
Number of prescriptions compounded.....	41,923
Average cost of prescriptions compounded.....	\$0.1523
<hr/>	
Cost of supplies on hand October 1, 1898.....	\$1,168 73
Cost of supplies purchased during year.....	6,405 44
<hr/>	
Total	\$7,574 17
Expended during year	6,386 44
<hr/>	
Amount on hand October 1, 1899.....	\$1,187 73
<hr/>	

During the year ending September 30th, 1899, the number of deaths at the Home was 119. Of that number, 106 died in hospital; 7 died in barracks from sudden seizures and without previous sickness or hospital care; 3 members were killed by the cars by accident or negligence; 1 died on Belfast street, Bath, N. Y.; 1 died while absent on furlough and 1 was found dead upon the Home grounds.

The total number dying at the Home during the past year shows an increase of 24 in number over the previous year and is the greatest number dying in any year during the history of the Home. This increased mortality did not arise from any special cause or epidemic disease prevailing at the hospital, or within the barracks, and is accounted for and explained by the fact that during the year just closed the population of the Home and patients in the hospital has been greater than in any previous year, and the per cent. of deaths to population has scarcely changed and the increase has been remarkably small.

Since the organization of the Home in 1878 more than twenty years have passed and that number of years have been added to the lives of members and the infirmities that years bring, that are

ected in this capacity with the hospital. During his entire service he was devoted to the needs of the members, kind and courteous to patients and at all times attentive to duty. He severed his relation with the Home and hospital for business reasons, and in leaving, bore with him the respect and regret of those with, and for whom, he had so long served.

During the year, 7 members have been transferred to Willard State Hospital for Insane.

The sanitary condition of all buildings connected with the Home is good.

Annexed schedule gives names of those dying in hospital, with age and cause of death; those dying in barracks; those killed by cars; 1 dying on Belfast street; 1 dying while absent on furlough and 1 found dead upon the grounds of the Home.

Respectfully submitted,

TEN EYCK O. BURLESON,

Surgeon.

THURSDAY.

Breakfast—Beefsteak, potatoes, bread, butter and coffee.

Dinner—Corned beef and beans, cabbage, bread, butter, bread pudding and coffee.

Supper—Cold roast beef, fried potatoes, apple sauce, bread, butter, cake and tea.

FRIDAY.

Breakfast—Codfish cakes, pickles, bread, butter and coffee.

Dinner—Boiled mackerel, potatoes, pickled beets, bread, butter, rice pudding and coffee.

Supper—Boiled eggs, stewed prunes, bread, butter, cake and tea.

SATURDAY.

Breakfast—Ham and eggs, potatoes, pickles, bread, butter and coffee.

Dinner—Beef stew, pickles, bread, butter, bread pudding and coffee.

Supper—Cold corned beef, apple sauce, bread, butter, cake and tea.

Home Products Issued and Sold.

25,260 gallons milk.....	\$2,778 60
2,910 pounds fresh pork.....	145 50
481 bushels beets.....	149 70
9,133 heads cabbage.....	182 66
193 bushels carrots.....	58 40
635 bushels onions.....	238 00
6,750 bushels potatoes.....	2,485 50
30 bushels cucumbers.....	21 00
60 bushels tomatoes.....	36 00
160 bushels green corn.....	38 00
75 bushels squash.....	45 00
1,260 bushels turnips.....	182 50
4,400 pounds tallow.....	172 00
700 bushels oats.....	213 00
80 bushels apples.....	30 50
1,500 bunches celery.....	45 00
1,520 gallons kraut.....	228 00
2,149 pounds lard.....	124 55
2,393 pounds beef.....	143 58
71½ barrels pork.....	638 50
150 tons ensilage.....	600 00
5 tons hay.....	50 00
5 barrels pickles.....	20 00
90 bushels parsnips.....	27 00
1½ tons feed.....	30 75
130 bushels lettuce.....	34 00
85 bushels radishes.....	42 50
280 bushels spinach.....	66 00

Cost of farm tools.....	\$29 40
Cost of cutting ensilage.....	24 00
Cost of potato crates.....	12 00
Cost of threshing.....	18 53
Cost of seed grain.....	170 75
Cost of sulphur.....	3 50
Cost of veterinary's services.....	13 56
Cost of fertilizer.....	294 75
Cost of milk scales.....	5 00
Cost of cows.....	345 00
Cost of pigs.....	98 70
Cost of lumber.....	31 00
Cost of garden seed.....	40 53
Cost of wagon.....	55 00
Cost of rope.....	1 50
Cost of binding twine.....	8 53
Cost of repairs to harness.....	8 00
Cost of Paris green.....	14 00
Cost of seed potatoes.....	148 50
	<hr/>
	\$7,364 77
	<hr/>
Net profit	\$1,595 26
	<hr/> <hr/>

Yearly report of electric light plant ending September 30, 1899.

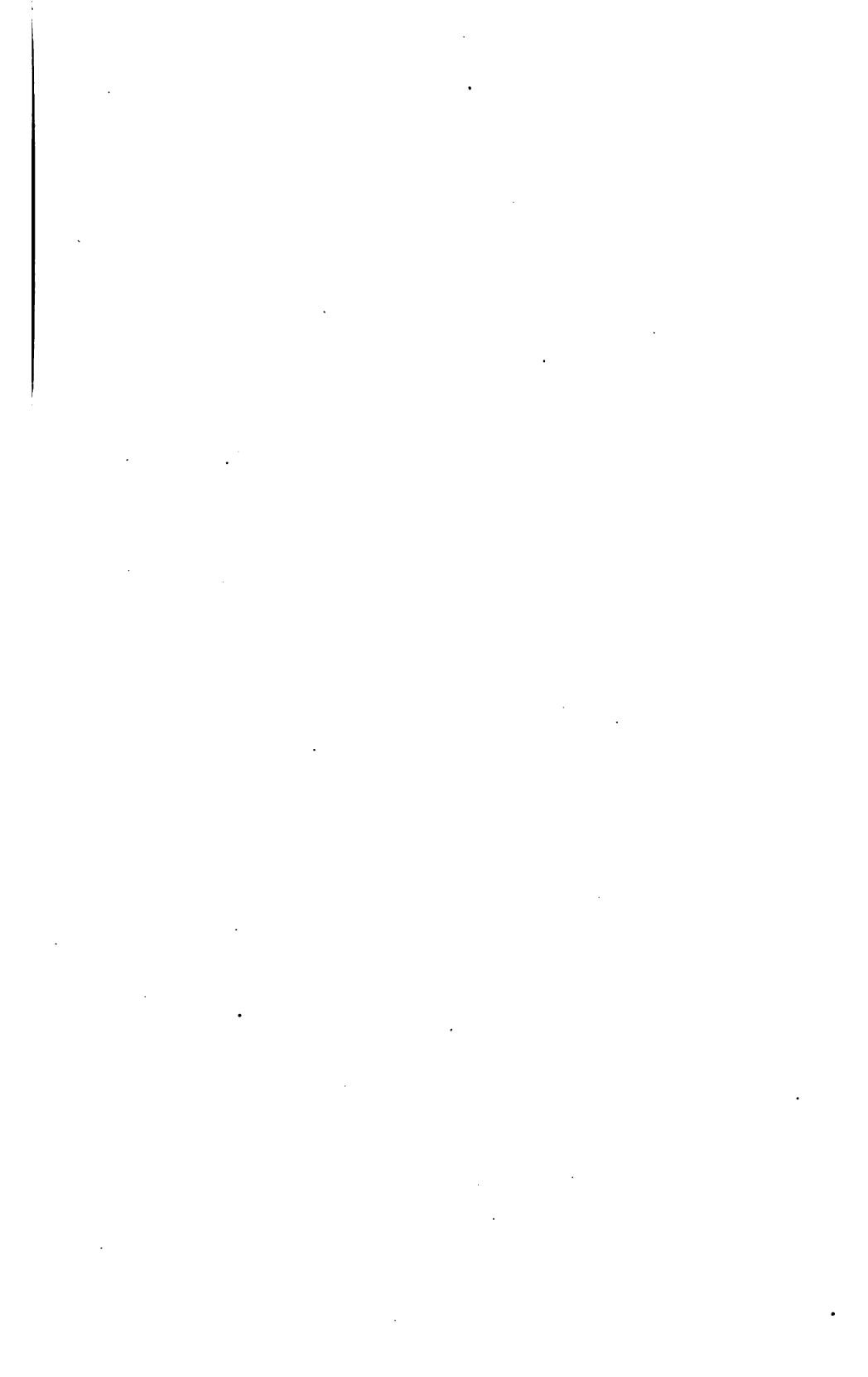
	Amount.
Dec. 31, 1898, to labor and material, first quarter.....	\$420 60
Mch. 31, 1899, to labor and material, second quarter...	458 55
June 30, 1899, to labor and material, third quarter....	460 25
Sept. 30, 1899, to labor and material, fourth quarter...	341 40
	<hr/>
Total for the year.....	\$1,680 80
	<hr/> <hr/>

C. C. CORNWELL,

Engineer.







INVENTORY OF PROPERTY

AT THE

New York State Soldiers and Sailors' Home,

BATH, STEUBEN COUNTY, N. Y.,

For the Year Ending September 30, 1899.

REQUIRED BY CHAPTER 413, LAWS OF 1897.

TRANSMITTED TO THE LEGISLATURE JANUARY, 1900.



INVENTORY.

BUILDINGS AND REAL ESTATE.

Barracks, Company A.....	\$26,000 00
Barracks, Company B.....	35,000 00
Barracks, Company C.....	26,000 00
Barracks, Companies D, E and F.....	38,000 00
Barracks, Company G.....	28,000 00
Barracks, Companies H and I.....	30,000 00
Boilerhouse	6,000 00
Coal house	1,200 00
Electric house	2,000 00
Closet No. 1.....	1,100 00
Closet No. 2 (burned).....	.....
Store and cooler.....	4,600 00
Main laundry	16,000 00
Bakery	1,800 00
Shops	2,800 00
Amusement hall	4,500 00
Guardhouse	350 00
Icehouse	400 00
Dining hall	25,000 00
Hospital	57,000 00
Hospital laundry	7,000 00
Chapel	4,300 00
Greenhouse	2,000 00
Sewerhouse	3,000 00

Headquarters	\$6,000 00
Quartermaster's cottage	2,500 00
Surgeon's cottage	2,200 00
Adjutant's cottage	2,200 00
Farm barns (two)	3,200 00
Barns (new, two)	1,475 00
Hog house	400 00
Slaughter-house	250 00
Canteen	500 00
Morgue	365 00
Farmhouse	2,000 00
Real estate, 365½ acres	28,360 00
	<hr/>
	\$371,500 00
	<hr/>

COMMANDANT'S RESIDENCE.

48 yards velvet carpet, at \$1.50	\$72 00
40 yards matting, at 25 cents	10 00
80 yards matting, at 35 cents	28 00
19 shades, at \$1	10 00
12 brackets	1 50
120 yards matting, at 25 cents	42 00
55 yards linoleum, at 65 cents	35 75
1 brass pole	75
37 yards linoleum, at 65 cents	24 05
1 shade	1 25
2½ yards oilcloth	56
7 yards linoleum, at 65 cents	4 55
18 yards linoleum, at 65 cents	11 70
1½ yards oilcloth	44
3 rugs	9 00

2 rugs	\$6 50
1 rug.....	8 00
2½ yards oilcloth.....	2 28
4 brass rods, at 50 cents.....	2 00
18½ yards carpet, at 70 cents.....	12 95
5 extended rods, at 50 cents.....	2 50
2 sash rods	50
1 brass rod	1 00
3½ dozen stair buttons, at 50 cents.....	1 75
3 pairs red velvet curtains (dining room).....	60 00
1 portiere	16 75
1 portiere	9 75
4 pairs velvet curtains (parlor).....	80 00
1 portiere	16 75
7½ yards silk (hall).....	15 00
2 brass rods	1 50
1 pair brown portieres.....	32 75
1 portiere	9 75
3 brass poles	5 25
4 pairs muslin curtains, at \$3.....	12 00
4 pairs loops, at 25 cents.....	1 00
62½ yards carpet, etc. (A. B. A.-G.).....	141 76
27 pairs frilled curtains and pictures.....	203 68
20 pairs sash curtains and fixtures.....	38 70
1 roller to black walnut writing desk.....	15 00
2 oak dressing tables, at \$1.50.....	3 00
3 oak washstands, at \$2.....	6 00
11 champagne glasses, at 5 cents.....	55
1 blue finger bowl.....	15
1 painted oak dressing table.....	1 50

1 painted oak wardrobe.....	\$5 00
1 painted oak washstand.....	2 00
1 iron bedstead and mattress.....	7 00
1 pair pillows	1 00
	<hr/>
	\$1,047 92
	<hr/>

SURGEON'S COTTAGE.

60 yards carpet, at 50 cents.....	\$30 00
1 range	35 00
1 refrigerator	10 00
	<hr/>
	\$75 00
	<hr/>

ADJUTANT'S COTTAGE.

60 yards carpet, at 50 cents.....	\$30 00
1 range	30 00
	<hr/>
	\$60 00
	<hr/>

QUARTERMASTER'S COTTAGE.

70 yards carpet, at 50 cents.....	\$35 00
81 yards carpet, at 75 cents.....	60 75
29 yards tapestry	21 75
1 art square	18 00
5½ yards velvet carpet.....	3 58
1 range	30 00
	<hr/>
	\$169 08
	<hr/>

BAND PROPERTY.

50 uniforms, at \$10.....	\$500 00
1 drum major uniform, complete.....	25 00

18 helmets, at \$1.....	\$18 00
34 music pouches, at \$1.....	34 00
1 basson tuba	60 00
1 basson baritone	50 00
2 Boston musical tenors.....	26 00
1 Boston musical alto.....	10 00
1 rotary action alto (old).....	3 00
2 Boston musical tenors.....	26 00
1 Purcells French horn and 10 crooks.....	20 00
1 violincello	10 00
1 viola	8 00
1 basson b-flat cornet.....	40 00
2 bass drums	25 00
1 snare drum	12 00
1 set (28) bells.....	12 00
1 b-flat clarinet (old).....	2 00
1 set 13-inch cymbals (old).....	1 00
1 set 13-inch cymbals (new).....	2 00
1 set 11-inch cymbals (old).....	1 00
1 Slater e-flat rotary cornet (old).....	2 00
3 bugles, at \$3.....	9 00
2 sinks, at \$1.50.....	3 00
1 fire extinguisher	5 00
2 hand grenades	1 00
1 curtain (uniform covers).....	1 00
5 iron bedsteads, at \$4.....	20 00
5 mattresses, at \$3.....	15 00
5 pillows, at \$1.....	5 00
24 pillow cases, at 10 cents.....	2 40
18 sheets, at 30 cents.....	5 40

15 woolen blankets, at \$1.....	\$15 00
5 roller towels, at 30 cents.....	1 50
19 towels, at 10 cents.....	1 90
5 wardrobes, at \$2.....	10 00
52 chairs, at 25 cents.....	13 00
2 stools, at 20 cents.....	40
3 brooms, at 15 cents.....	45
2 blackening brushes, at 10 cents.....	20
4 wash basins, at 15 cents.....	60
2 scrub brushes, at 10 cents.....	20
1 music case	4 00
2 chests, at \$1.50.....	3 00
Band and orchestra music.....	700 00
1 pail	25
5 bed spreads	3 50
8 cuspidors	2 00
1 mop	15
3 tables, at \$1.....	3 00
2 door mats, at \$2.....	4 00
24 music stands, at 50 cents.....	12 00
3 tables, at \$1.....	3 00
3 castors, at \$1.40.....	4 20
32 plates, at 6 cents.....	1 92
2½ dozen cups and saucers, at 80 cents.....	2 00
2½ dozen knives, at \$1.35.....	3 37
2½ dozen forks, at \$1.35.....	3 37
4 platters, at 37 cents.....	1 48
3 iron kettles, at 75 cents.....	2 25
1 dripping pan	50
2 fry pans	1 00

1 teapot	\$1 00
1 coffee pot	1 00
2 soup ladles, at 16 cents.....	32
1 water dipper	12
8 vegetable dishes, at 12 cents.....	96
2 dozen bowls, at 85 cents.....	1 70
2 dozen side dishes, at 40 cents.....	80
2 dozen teaspoons, at \$2.....	4 00
2 table spoons, at 35 cents.....	70
1 13-foot dining table.....	2 50

\$1,820 78

HEADQUARTERS.

1 large office table.....	\$5 00
2 small office tables.....	5 00
1 extension table	2 00
3 tables	3 00
1 large center table.....	15 00
5 small tables or stands.....	6 00
12 chairs (leather trimmed), at \$4.....	48 00
2 office chairs	6 00
2 rockers	2 50
2 cane-bottom chairs	1 50
2 leather covered chairs.....	8 00
4 leather-covered chairs (office).....	6 00
4 cane bottom chairs.....	1 50
10 office chairs.....	10 00
2 cane bottom chairs.....	75
2 common chairs	50
8 bedroom chairs	4 00

5 bed room rockers.....	\$6 00
2 roll top desks.....	40 00
5 small bookcases	15 00
4 common desks	8 00
21 cuspidors, at 25 cents.....	5 25
1 typewriter	60 00
2 clocks	10 00
9 inkstands	4 50
6 fire extinguishers	30 00
2 hand grenades	1 00
3 mirrors	1 20
4 door mats	4 00
28 pictures	30 00
1 sofa	8 00
9 lamp shades .....	.....
2 thermometers	60
5 statuettes . . . . .	.....
6 brooms	90
5 water pails	1 25
1 wardrobe	1 50
240 yards carpet, at 50 cents.....	144 00
95 yards linoleum, at \$1.50.....	142 50
1 simplex duplicator	12 75
20 Smyrna rugs, at \$2.....	40 00
7 whisk brooms	50
8 water pitchers	1 50
2 leather covered sofas.....	30 00
50 feet hose.....	4 00
1 duster	50
1 flag	10 00

1 stove	\$5 00
1 coal scuttle	30
1 ice box	3 00
1 axe	75
2 shovels	60
1 fire-place stand, shovel, brush, tongs, screen, etc..	10 00
1 umbrella stand	50
1 large safe	75 00
1 small safe	15 00
2 step-ladders	2 00
1 carpet sweeper	75
3 cases pigeon holes	6 00
1 letter-press	5 00
2 dust pans	20
4 dust brushes	60
2 stools	20
5 waste-paper baskets	2 50
5 bedsteads (trustees' rooms)	100 00
1 iron bedstead	4 00
9 bedspreads	7 00
5 box mattresses	75 00
13 blankets	15 00
1 hair pillow	60
10 pillows (trustees' rooms)	15 00
21 pillow cases	2 10
18 sheets	5 40
5 dressers	40 00
15 wash stand covers	8 00
5 wash stands	12 50
5 toilet sets	20 00

5 table covers	\$5 00
11 dresser covers	11 00
2 vases .....	.....
7 bath-room towels	2 00
27 towels	9 75
15 lace curtains	30 00
2 water tanks	5 00
2 post-office scales	3 50
1 simplex duplicator	12 75
	<hr/>
	\$1,284 70
	<hr/>

STABLE AT HEADQUARTERS.

14 horses	\$800 00
1 victoria carriage	200 00
2 surreys	150 00
1 phaeton	50 00
1 two-wheeled phaeton cart	10 00
1 mail wagon	100 00
1 sprinkler	280 00
1 sleigh	70 00
1 wagonette	600 00
1 heavy single harness	20 00
2 wagons	40 00
3 carts	30 00
2 bob sleighs	25 00
1 bob sleigh	5 00
1 buggy	100 00
1 lawn barrow	8 00
1 wagon box	2 50
1 snow plow	1 00

5 single harness	\$52 00
6 double harness	175 00
3 harness saddles	5 00
6 neck yokes	5 00
3 strings sleigh bells.....	3 00
7 currycombs and brushes.....	2 00
5 whips	2 00
1 pair shafts	1 00
12 horse blankets (old).....	10 00
1 lap robe	3 00
2 carriage covers	2 00
1 rubber apron	1 00
2 rubber coats	3 00
1 pair rubber boots.....	1 00
3 pitchforks	1 50
2 rakes	40
3 straw forks	1 40
3 robes at \$10.....	30 00
1 hay cutter	1 50
14 headstalls	6 00
2 jacks for wagons.....	2 00
2 lengths of hose.....	4 00
3 stools	30
1 axe	75
4 shovels	1 50
1 wheelbarrow	1 50
1 dust pan	10
5 corn brooms	60
2 robes	10 00
2 water buckets	05

3 wrenches	\$0 50
1 lantern	35
1 watering pot	25
2 tables	2 00
1 metal water pitcher.....	75
1 stove	5 00
7 chairs	1 75
3 fire extinguishers	15 00
3 hand grenades	1 00
4 cutters, at \$12.....	48 00
1 pair bobs	10 00
2 dump carts (very poor).....	10 00
1 set coach bobs.....	40 00
1 dump cart	40 00
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\$2,993 15	
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ENGINEER'S DEPARTMENT.

Boiler Room.

1 boiler, No. 1.....	\$200 00
1 boiler, No. 2.....	300 00
1 boiler, No. 3.....	300 00
1 boiler, No. 4.....	150 00
1 boiler, No. 5.....	150 00
4 boilers, Nos. 6, 7, 8 and 9, at \$350.....	1,400 00
2 boiler feed pumps, at \$50.....	100 00
1 receiving tank.....	50 00
1 lot fire tools.....	10 00
1 coal barrow (iron).....	5 00
1 platform scales.....	25 00
1 ash bucket.....	50

18 feet $\frac{1}{2}$ -inch rubber hose, at 15 cents.....	\$2 70
30 feet $\frac{1}{2}$ -inch rubber hose, at 5 cents.....	1 50
1 steam engine.....	200 00
2 monkey wrenches, at 50 cents.....	1 00
4 oil cans, at 25 cents.....	1 00
1 lantern	30
Total.....	\$2,897 00

Dynamo Room.

2 steam engines, at \$300.....	\$600 00
3 D. C. dynamos, at \$500.....	1,500 00
1 A. C. dynamo.....	350 00
1 arc light dynamo.....	150 00
1 switch board and equipment.....	500 00
Line shafting, pulleys and belts.....	800 00
1 oil filter.....	10 00
4 oil tanks, at \$3.....	12 00
2 oil cans, at 15 cents.....	30
6 special wrenches, at 25 cents.....	1 50
2 monkey wrenches, at 65 cents.....	1 30
1 hammer	50
1 small vise.....	10
2 punches, at 10 cents.....	20
1 screw driver.....	20
1 pr. snips.....	1 25
1 clock	10 00
4 pr. pliers, at 50 cents.....	2 00
1 lantern	30
Total.....	\$3,939 65

Sewer House.

1 steam boiler.....	\$75 00
1 steam engine.....	50 00
2 500-gallon tanks, at \$20.....	40 00
1 chlorine generator.....	80 00
1 centrifugal pump.....	80 00
1 stove and pipe.....	5 00
Total.....	\$330 00

Fire Equipments.

1 hose cart.....	\$30 00
250 feet canvas hose, at 20 cents.....	50 00
Total.....	\$80 00

Pipe Room and Machine Shop.

1 drilling machine.....	\$100 00
1 pipe cutting machine, $\frac{1}{2}$ -inch to 2-inch.....	60 00
1 pipe cutting machine, $2\frac{1}{2}$ -inch to 6-inch.....	175 00
1 lathe, 13-inch swing.....	100 00
1 10-inch Universal chuck.....	20 00
Lathe tools, drills and dogs.....	10 00
1 valve reseating machine, $\frac{1}{4}$ -inch to 6-inch.....	100 00
1 valve reseating machine, $\frac{1}{4}$ -inch to 2-inch.....	20 00
1 Muller tapping and drilling machine.....	20 00
1 $1\frac{1}{2}$ -inch tapping and drilling machine.....	6 00
1 set Morse taps and dies, $\frac{3}{8}$ -inch to 1-inch.....	3 00
1 combine drill, taps and reamer, 1-inch.....	5 00
1 combine drill, taps and reamer, $1\frac{1}{2}$ -inch.....	7 50
1 set taps and reamers for bolts, $\frac{1}{2}$ -inch to $1\frac{1}{4}$ -inch...	50 00
1 set taps and reamers for pipe, $\frac{1}{4}$ -inch to 2-inch.....	25 00

1 3-inch pipe, stock and dies.....	\$30 00
1 ¼-inch to 1-inch pipe, stock and dies.....	3 00
1 Armstrong stock and dies, ¾-inch to 1-inch.....	6 00
1 No. 2 Armstrong pipe cutter.....	2 50
1 No. 3 Armstrong pipe cutter.....	7 50
1 portable forge.....	10 00
1 Power coffee mill.....	15 00
1 platform scales.....	12 00
2 sledge hammers, at \$1.....	2 00
1 crow bar.....	1 00
1 hack saw.....	50
1 pipe vise.....	10 00
1 4-inch Burch vise.....	6 50
1 lot Frost drills for taper shank.....	7 50
1 pr. 2-inch R. H. dies for No. 3 Armstrong stock....	2 40
1 pr. 2-inch L. H. dies for No. 3 Armstrong stock....	2 40
1 ratchet attachment for Armstrong stock.....	3 50
1 No. 1 Packer ratchet taper socket.....	8 00
1 No. 1 Morse taper sleeve socket.....	1 45
1 No. 2 Morse taper sleeve socket.....	1 90
1 lot assorted small drills.....	2 00
1 drilling post.....	5 00
1 air pump.....	10 00
1 air pump.....	5 00
1 lot plumber's goods.....	10 00
3 monkey wrenches, at \$1.50.....	4 50
4 monkey wrenches, at \$1.....	4 00
3 chain tongs, at \$3.....	9 00
4 machinist hammers, at 75 cents.....	3 00
1 claw hammer.....	50

4 pean hammers, at 60 cents.....	\$2 40
1 engineer's hammer (broken).....	25 00
1 engineer's rod.....	10 00
1 chain and pins.....	3 00
1 4-inch tube expander.....	30 00
1 3-inch tube expander.....	20 00
1 jack screw.....	3 00
1 48-inch Stillson wrench.....	9 00
1 36-inch Stillson wrench.....	6 00
2 18-inch Stillson wrenches, at \$2.....	4 00
2 14-inch Stillson wrenches, at \$1.50.....	3 00
2 10-inch Stillson wrenches, at \$1.25.....	2 50
2 8-inch Stillson wrenches, at \$1.....	2 00
10 1½-inch globe valves, at \$2.....	20 00
1 1-inch globe valve.....	1 40
1 1½-inch cross valves.....	3 00
1 1-inch globe valves.....	1 40
2 ¾-inch globe valves, at \$1.10.....	2 20
5 ¾-inch angle valves, at \$1.15.....	5 75
4 1-inch angle valves, at \$1.05.....	4 20
1 ½-inch angle valve.....	1 05
2 2-inch I B angle valves, at \$3.65.....	7 30
4 1½-inch N. P. rad. valves, at \$2.25.....	9 00
12 1-inch N. P. rad. valves, at \$1.60.....	19 20
6 ¾-inch N. P. rad. valves, at \$1.25.....	7 50
1 1½-inch swing check valve.....	1 20
4 ¾-inch swing check valves, at 75 cents.....	3 00
1 ½-inch swing check valve.....	50
3 ¾-inch hose bibbs, at 60 cents.....	1 80
3 ¾-inch plain bibbs, at 55 cents.....	1 65

5 Jenkins air valves, at 25 cents.....	\$1 25
6 air valves, at 75 cents.....	4 50
6 3-inch Fairbanks discs, at 6 cents.....	36
2 1/2-inch Fairbanks discs, at 7 cents.....	14
2 3/4-inch Fairbanks discs, at 8 cents.....	16
10 1-inch Fairbanks discs, at 9 cents.....	90
3 1 1/4-inch Fairbanks discs, at 14 cents.....	42
6 1 1/2-inch Fairbanks discs, at 19 cents.....	1 14
10 2-inch Fairbanks discs, at 27 cents.....	2 70
6 1/2-inch ells, at 6 cents.....	\$0 36
15 1/2-inch tees, at 9 cents.....	1 35
6 1/2-inch nipples, at 5 cents.....	30
4 1/2-inch bushings, at 4 cents.....	16
2 1/2-inch plugs, at 2 cents.....	04
1 1/2-inch cross	16
3 1/2-inch R. & S. couplings, at 7 cents....	21
3 1/2-inch R. & S. ells, at 6 cents.....	18
6 3/4-inch ells, at 8 cents.....	48
10 3/4-inch tees, at 12 cents.....	1 20
8 3/4-inch Rd tees, at 14 cents.....	1 12
1 3/4-inch Rd ells, at 9 cents.....	36
3 3/4-inch crosses, at 22 cents.....	66
6 3/4-inch nipples, at 7 cents.....	42
6 3/4-inch R. & S. ells, at 7 cents.....	42
6 3/4-inch plugs, at 3 cents.....	18
6 3/4-inch bushings, at 5 cents.....	30
12 3/4-inch R. & S. couplings, at 9 cents...	1 08
2 1-inch ells, at 10 1/2 cents.....	21
6 1-inch 45° ells, at 12 cents.....	72
3 1-inch Rd ells, at 12 cents.....	36

10 1-inch Rd tees, at 17 cents.....	\$1 70
10 1-inch tees, at 15 cents.....	1 50
3 1-inch crosses, at 27 cents.....	81
4 1-inch nipples, at 9 cents.....	36
3 $\frac{1}{4}$ -inch ells, at 16 cents.....	48
1 $1\frac{1}{4}$ -inch tee	23
15 $1\frac{1}{4}$ -inch Rd tees, at 27 cents.....	4 05
4 $1\frac{1}{4}$ -inch plugs, at 5 cents.....	20
5 $1\frac{1}{4}$ -inch bushings, at 7 cents.....	35
12 $1\frac{1}{4}$ -inch nipples, at 12 cents.....	1 44
3 $1\frac{1}{4}$ -inch Rd ells, at 18 cents.....	54
7 $1\frac{1}{4}$ -inch R. & S. couplings, at 18 cents..	1 26
4 $1\frac{1}{4}$ -inch unions, at 46 cents.....	1 84
5 $1\frac{1}{2}$ -inch crosses, at 53 cents.....	2 65
6 $1\frac{1}{2}$ -inch R. & S. ells, at 23 cents.....	1 38
12 $1\frac{1}{2}$ -inch R. & S. couplings, at 23 cents.	2 76
6 $1\frac{1}{2}$ -inch nipples, at 15 cents.....	90
6 $1\frac{1}{2}$ -inch ells, at 20 cents.....	1 20
10 $1\frac{1}{2}$ -inch Rd ells, at 23 cents.....	2 30
12 $1\frac{1}{2}$ -inch tees, at 29 cents.....	3 48
12 $1\frac{1}{2}$ -inch Rd tees, at 33 cents.....	3 96
2 $1\frac{1}{2}$ -inch unions, at 58 cents.....	1 16
4 2-inch 45° ells, at 34 cents.....	1 36
3 2-inch Rd ells, at 32 cents.....	96
4 2-inch bushings, at 14 cents.....	56
1 2-inch R. & S. coupling.....	32
6 2-inch Rd tees, at 47 cents.....	2 82
4 2-inch crosses, at 75 cents.....	3 00
3 2-inch nipples, at 19 cents.....	57
2 $2\frac{1}{2}$ -inch Rd ells, at 60 cents.....	1 20
7 $2\frac{1}{2}$ -inch plugs, at 18 cents.....	1 26

9 2½-inch bushings, at 21 cents.....	\$1 89
6 2½-inch tees, at 73 cents.....	4 38
4 2½-inch Rd tees, at 83 cents.....	3 32
2 2½-inch crosses, at \$1.30.....	2 60
4 2½-inch nipples, at 38 cents.....	1 52
6 3-inch plugs, at 25 cents.....	1 50
2 3-inch tees, at \$1.10.....	2 20
1 3-inch flange union.....	1 50
4 4-inch flange unions, at \$2.10.....	8 40
2 4-inch nipples, at 58 cents.....	1 16
2 4-inch Rd tees, at \$2.....	4 00
4 5-inch nipples, at \$1.05.....	4 20
1 5-inch Rd tee.....	3 50
3 5-inch flange unions, at \$3.15.....	9 45
2 5-inch 45° ells, at \$2.50.....	5 00
1 6-inch tee	4 00
1 6-inch Rd tee.....	4 60

Total	\$120 09
Less 60 per cent.....	72 05

Net	\$48 04
500 pounds old fittings, only worth old junk, at ½ cent	2 50
6,000 pounds assorted sizes N and old cd. pipe, at 2½ cents	150 00
Lot of assorted sizes wrought iron pipe.....	30 00
3 4 inch by 14 feet boiler tubes.....	12 60
2 3 inch by 16 feet boiler tubes.....	6 40
Total	<u>\$1,358 81</u>

Recapitulation.

Boiler room	\$2,897 00
Dynamo room	3,939 65
Sewer house	330 00
Fire equipment	80 00
Pipe room	1,358 81
Total	<u>\$8,605 46</u>

HOSPITAL DEPARTMENT.

219 iron bedsteads, at \$4.....	\$876 00
219 mattresses, at \$3.....	657 00
379 hair pillows, at 60 cents.....	227 40
714 sheets, at 30 cents.....	214 20
665 pillowcases, at 10 cents.....	66 50
26 rubber sheets, at 60 cents.....	15 60
408 double blankets, at \$2.....	816 00
126 single blankets, at \$1.....	126 00
268 white spreads, at 50 cents.....	134 00
120 roller towels, at 30 cents.....	36 00
69 hand towels, at 10 cents.....	6 90
70 aprons (white), at 20 cents.....	14 00
80 aprons (blue), at 10 cents.....	8 00
54 white coats at 75 cents.....	40 50
48 rocking-chairs, at \$2.....	96 00
170 armchairs, at \$2.....	340 00
51 common chairs, at 25 cents.....	12 75
12 wheel chairs, at \$6.....	72 00
15 stools, at 10 cents.....	1 50
23 chair cushions at 5 cents.....	1 15
23 tables, at \$1.25.....	28 75

209 lockers, at \$1.50.....	\$313 50
11 clocks, at \$4.....	44 00
104 cuspidors, at 15 cents.....	15 60
151 sputa cups, at 20 ¢cents.....	30 20
11 food trays, at 10 cents.....	1 10
11 medicine trays, at 10 cents.....	1 10
62 chambers, at 25 cents.....	15 50
57 urinals, at 10 cents.....	5 70
6 bed pans, at \$1.50.....	9 00
26 brooms, at 10 cents.....	2 60
11 brooms (whisk), at 5 cents.....	55
25 mop sticks, at 8 cents.....	2 00
10 mops, at 8 cents.....	80
12 dust brushes, at 8 cents.....	96
18 scrub brushes, at 8 cents.....	1 44
12 shoebrushes, at 10 cents.....	1 20
18 hairbrushes, at 10 cents.....	1 80
10 boxes shoe blacking, at 3 cents.....	30
21 combs, at 5 cents.....	1 05
13 dustpans, at 5 cents.....	65
25 scrub pails, at 25 cents.....	6 25
18 drinking cups, at 10 cents.....	1 80
24 wash basins, at 10 cents.....	2 40
3 foot tubs, tin, at 75 cents.....	2 25
11 mirrors, at 40 cents.....	4 40
47 medicine glasses at 5 cents.....	2 35
26 eggnog glasses, at 5 cents.....	1 30
10 headrests, at \$1.....	10 00
5 rubber water bags, at 60 cents.....	3 00
19 invalid rings, at \$1.....	19 00

13 fire extinguishers, at \$5.....	\$65 00
14 thermometers, at 30 cents.....	4 20
7 thermometers (clinical), at 40 cents.....	2 80
8 feeders, at \$2	16 00
5 oilcans, at 10 cents.....	50
17 doormats, at \$2.....	34 00
14 iron bedsteads, at \$4.....	56 00
13 mattresses, at \$3.....	39 00
20 feather pillows, at \$2.....	40 00
49 sheets, at 30 cents.....	14 70
45 pillowcases, at 10 cents.....	4 50
12 dressing bureaus, at \$5.....	60 00
7 washstands, at \$2.....	14 00
4 lockers, at \$2.....	8 00
10 wardrobes, at \$5.....	50 00
1 sewing machine	10 00
1 bookcase	5 00
1 24-inch Japan tray.....	20
1 26-inch Japan tray.....	10
1 red rep screen.....	1 50
2 cream net transom curtains, at 25 cents.....	50
4 pictures, at 30 cents.....	1 20
61 yards Ax. carpet, at 50 cents.....	30 50
1½ dozen after-dinner coffee spoons, at \$2.....	3 00
3 dozen tea spoons, at \$3.....	9 00
1½ dozen dessert spoons, at \$3.....	4 50
1½ dozen table spoons, at \$4.....	6 00
1½ dozen forks, at \$4.....	6 00
2 dozen dessert forks, at \$4.....	8 00
1½ dozen large knives, at \$4.....	6 00

1½ dozen small knives, at \$3.....	\$4 50
1 dozen oyster forks	2 00
1 soup ladle.....	40
2 gravy ladles, at 30 cents.....	60
2 butter knives, at 75 cents	1 50
2 sugar tongs, at 30 cents.....	60
1 carving set (5 pieces).....	6 00
1 syrup cup	1 00
1 silver serving tray.....	4 00
6 dishcloths, at 10 cents.....	60
6 glass towels, at 10 cents.....	60
6 dish towels, at 5 cents.....	30
4 dozen napkins, at \$3.....	12 00
2 sideboard covers, at \$1.25.....	2 50
2 platter cloths, at 25 cents.....	50
1 dozen finger bowl doilies.....	1 00
5 tablecloths, at \$8.....	40 00
1½ dozen champagne glasses, at 70 cents.....	1 05
1½ dozen finger bowls, at \$1.....	1 50
1½ dozen tumblers, at 60 cents.....	90
3 glass water pitchers, at \$1.50.....	4 50
6 peppers, at 20 cents.....	1 20
6 salts, at 20 cents.....	1 20
6 vinegar bottles, at 25 cents.....	1 50
4 mustards and spoons, at 20 cents.....	80
3 celery trays, at 30 cents.....	90
3 olive trays, at 30 cents.....	90
1 gilt vase	1 50
4 small ruby and gilt dishes, at 25 cents.....	1 00
1 large ruby dish.....	1 25

1½ dozen match stands, at \$1.....	\$1 50
1½ dozen blue plates (8), at \$1.50.....	2 25
1½ dozen blue plates (7), at \$1.40.....	2 10
1½ dozen blue plates (6), at \$1.30.....	1 95
1½ dozen blue plates (5), at \$1.....	1 50
1½ dozen blue soups (7), at \$1.....	1 50
1½ dozen blue sauce (4), at 50 cents.....	75
1½ dozen blue butters (small), at 25 cents.....	37
1½ dozen blue oatmeal dishes, at 30 cents.....	45
1½ dozen blue coffee cups, at 80 cents.....	1 20
1½ dozen blue coffee saucers, at 50 cents.....	75
1½ dozen blue teacups, at 80 cents.....	1 20
1½ dozen blue tea saucers, at 50 cents.....	75
1½ dozen blue after-dinner coffees, at 40 cents.....	60
1 blue dish (16).....	1 25
1 blue dish (14).....	1 15
2 blue dishes (12), at \$1.10.....	2 20
2 blue dishes (10), at \$1.....	2 00
2 blue dishes (8), at 75 cents.....	1 50
1 blue soup tureen.....	1 25
2 blue gravy boats, at 75 cents.....	1 50
2 blue pickle dishes, at 50 cents.....	1 00
2 blue bakers (7), at 40 cents.....	80
23 dozen plates, at 70 cents.....	16 10
4 dozen pie plates, at 35 cents.....	1 40
69 saucers, at 35 cents.....	24 15
70 vegetable dishes, at \$1.75.....	122 50
177 knives, at 10 cents.....	17 70
170 forks, at 10 cents.....	17 00
207 spoons, at 10 cents.....	20 70

18 saltcellars, at 1 cent.....	\$0 18
16 castors, at \$2.....	32 00
24 syrup cups, at 15 cents.....	3 60
33 meat platters, at 30 cents.....	9 90
3 bread trays, at 25 cents.....	75
23 soup ladles, at 15 cents.....	3 45
1 bell	1 50
1 coffee urn.....	30 00
1 tea urn.....	30 00
6 2-quart pitchers, at 25 cents.....	1 25
2½ dozen 1-quart granite pitchers, \$3.....	7 50
1 40-quart granite stew pan.....	1 50
1 can filler.....	1 00
1 funnel	15
6 egg beaters, at 20 cents.....	1 20
1 large grater.....	10
6 small graters, at 5 cents.....	30
3 jelly tins, at 3 cents.....	9
24 soup dippers, at 10 cents.....	2 40
6 2-quart dippers, at 10 cents.....	60
2 ice cream freezers, at \$2.50.....	5 00
12 pudding cans, at 10 cents.....	1 20
2 6-gallon jars, at \$1.....	2 00
3 5-gallon jars, at \$1.....	3 00
1 4-gallon jar.....	75
7 2-gallon jars, at 50 cents.....	3 50
20 3-gallon jugs, at 30 cents.....	6 00
3 6-quart pails, at 15 cents.....	45
2 4-quart coffee pots, at 75 cents.....	1 50
1 4-quart tea pot.....	75

14 iron spoons, at 15 cents.....	\$2 10
9 earving forks, at 40 cents.....	3 60
5 earving knives, at 60 cents.....	3 00
4 cake spoons, at 10 cents.....	40
1 pastry brush.....	15
8 pancake turners, at 10 cents.....	80
4 cake cutters, at 5 cents.....	20
1 rolling pin.....	10
1 wire skimmer.....	15
6 large skimmers, at 10 cents.....	60
6 small skimmers, at 5 cents.....	30
1 can opener.....	15
1 meat pounder.....	50
2 potato mashers, at 50 cents.....	1 00
1 hammer.....	30
2 chopping knives, at 75 cents.....	1 50
2 meat boards, at 50 cents.....	1 00
8 granite pans, at 20 cents.....	1 60
4 galvanized iron pans, at \$1.....	4 00
3 colanders, at 75 cents.....	2 25
4 flour brushes, at 10 cents.....	40
12 large dripping pans, at \$1.....	12 00
1 copper soup kettle.....	2 00
1 small steamer.....	10 00
10 toasters, at 5 cents.....	50
2 meat broilers, at 10 cents.....	20
1 meat saw.....	50
3 cleavers, at 60 cents.....	1 80
3 pancake griddles, at \$1.25.....	3 75
8 steam kettles, at \$20.....	160 00

4 8-quart granite stew kettles, at 40 cents.....	\$1 60
4 lunch pails, at 30 cents.....	1 20
1 tea kettle.....	40
1 8-quart maslin.....	1 00
2 24-quart maslin, at \$1.50.....	3 00
7 stew pans, at \$1.50.....	10 50
12 kettle covers, at 15 cents.....	1 80
12 frying pans, at 25 cents.....	3 00
4 wire egg baskets, at 10 cents.....	40
2 chopping bowls, at 35 cents.....	70
4 cookie sheets, at 20 cents.....	80
1 French bread pan.....	25
2 meat drippers, at 75 cents.....	1 50
1 waffle iron.....	60
1 gem iron.....	60
1 4-pail brass kettle.....	3 00
1 4-quart brass kettle.....	1 00
1 Scotch brass kettle.....	1 25
45 tureens, at 20 cents.....	9 00
9 3-quart basins, at 10 cents.....	90
6 1-pint basins, at 5 cents.....	30
6 2-quart basins, at 5 cents.....	30
2 4-quart pans, at 8 cents.....	16
6 6-quart pans, at 10 cents.....	60
16 coffee pots, at 50 cents.....	8 00
4 mixing bowls, at 30 cents.....	1 20
14 cake bars, at 10 cents.....	1 40
10 cake pans, at 10 cents.....	1 00
2 1-quart cups, at 5 cents.....	10
789 quarts canned fruit, at 20 cents.....	157 80

10 gallons pickles, at 20 cents.....	\$2 00
1 meat block.....	1 00
1 scales	1 25
2 coal scuttles, at 25 cents.....	50
4 dust pans, at 5 cents.....	20
6 brooms, at 15 cents.....	90
6 mops, at 6 cents.....	36
6 scrub pails, at 20 cents.....	1 20
7 garbage pails, at 20 cents.....	1 40
1 table	1 50
1 locker	1 50
4 stools, at 10 cents.....	40
1 hash machine.....	10 00
2 fish knives, at 25 cents.....	50
4 bushel baskets, at 30 cents.....	1 20
1 sprinkler	25
3 pails, at 25 cents.....	75
1 broom	10
1 dust pan	5
1 black oak dining table and case of leaves.....	8 00
1 black oak sideboard.....	15 00
1 black oak hatrack.....	5 00
2 black oak armchairs, at \$6.....	12 00
10 black oak chairs, at \$4.....	40 00
1 light wood closet.....	5 00
1 umbrella stand.....	2 00
4 cuspidors, at 90 cents.....	3 60
3 brass poles with rings and fixtures, at \$3.....	9 00
6 brass rods with fixtures, at \$1.....	6 00
1 door hanging in red rep.....	6 00

2 pairs red rep window curtains, at \$3.50.....	\$7 00
2 pairs net curtains, at \$1.75.....	3 50
4 cream ties for net curtains, at 30 cents.....	1 20
1 red rep table cover.....	2 50
1 felt table cover.....	80
1 door mat.....	2 50
1 butler's tray and stand.....	2 00
21 benches, at \$1.50.....	31 50
6 carpets, at \$6.....	36 00
3 rugs, at 50 cents.....	1 50
4 couches, at \$6.....	24 00
11 small tables, at \$1.50.....	16 50
4 writing desks, at \$2.....	8 00
6 upholstered chairs, at \$4.....	24 00
2 office chairs, at \$5.....	10 00
10 rocking chairs, at \$2.....	20 00
15 common chairs, at \$1.....	15 00
20 double blankets, at \$2.....	40 00
2 single blankets, at \$1.....	2 00
30 light oak chairs, at \$1.....	30 00
3 tables, at \$2.....	6 00
1 brass pole, rings and fixtures, at \$2.....	2 00
1 pair frilled muslin curtains, at \$3.....	3 00
3 dozen tumblers, at 60c.....	1 80
6 glass sauce dishes, at 5c.....	30
1½ dozen salts, at 15c.....	21
1½ dozen peppers, at 20c.....	30
1½ dozen vinegars, at 50c.....	75
1½ dozen oil bottles, at 50c.....	75
6 olive dishes, at 10c.....	60

6 mustard dishes, at 5c	\$0 30
6 tooth pick holders, at 5c.....	30
3 dozen plates (8), at 70c	2 10
3 dozen plates (6), at 70c.....	2 10
3 dozen plates (5), at 50c.....	1 50
3 dozen soup plates (6), at \$1.75.....	5 25
3 dozen sauce plates (5), at 35c.....	1 05
3 dozen sauce plates (4½), at 35c.....	1 05
3 dozen oat meal dishes, at 30c	90
3 dozen coffee cups, at 80c.....	2 40
3 dozen coffee saucers, at 35c.....	1 05
8 milk jugs, at 50c.....	4 00
8 water jugs, at 50c.....	4 00
9 dozen 3-inch bakers, at 75c.....	6 75
1 dozen 10-inch dishes, at \$1.....	1 00
6 gravy boats, at 15c.....	90
6 butter dishes, at 20c.....	1 20
6 pickle dishes, at 5c.....	30
6 jelly dishes, at 5c.....	30
11 bread plates, at 5c.....	55
3 dozen small butters, at 10c.....	30
2 dozen double egg cups, at 50c.....	1 00
9 cream pitchers, at 30c	2 70
9 sugar bowls, at 25c.....	2 25
2 dozen soup spoons, at \$1.....	2 00
3 dozen tea spoons, at \$2.....	6 00
3 dozen knives, at \$1.....	3 00
3 dozen forks, at \$1.....	3 00
2 olive forks, at 30c.....	60
3 butter knives, at 30c.....	90

10 table cloths, at \$3.....	\$30 00
7 dozen napkins, at \$2.....	14 00
1 dozen dish towels, at 60c.....	60
½ dozen roller towels, at \$1.....	50
3 tables 30 feet long, at \$15.....	45 00
1 table, small, at \$2.....	2 00
24 tablecloths, at \$4.....	2 00
74 chairs, at 50c.....	37 00
16 stools, at 10c.....	1 60
1 large range, at \$200.....	200 00
7 tables, at \$2.....	14 00
4 chairs, at 50c.....	2 00
1 chair (rocker), at \$2.....	2 00
4 stools, at 10c.....	40
26 dozen bowls, at 85c.....	22 10
2 blue bakers (8), at 50c.....	1 00
2 blue covered butters, at 40c.....	80
2 blue covered vegetable dishes, at 60c.....	1 20
2 blue salad dishes, at 60c.....	1 20
1½ dozen egg cups (double), at 40c.....	60
2 blue milk jugs, at 70c.....	1 40
2 blue bowls, at 15c.....	30
4 blue bread plates, at 20c.....	80
3 toothpick holders, at 15c.....	45
2 blue tea pots, at \$1.....	2 00
3 blue cream jugs, at 40c.....	1 20
3 blue sugar bowls, at 50c.....	1 50

\$6,695 64

Drugs.

15 pounds acid, acetic, No. 8, at 6 cents.....	\$0 90
28 pounds acid, carbolic, at 28 cents.....	7 84
5 pounds acid, tartaric, at 36 cents.....	1 80
1 pound acid, salicylic.....	55
$\frac{1}{2}$ pound acid, gallic, at \$1.10.....	55
1 pound acid, citric.....	50
2 pounds acid, nitric, C. P., at 20 cents.....	40
2 pounds acid, phosphoric, at 35 cents.....	70
2 pounds acid, sulphuric, at 50 cents.....	1 00
8 pounds acid, hydrocyanic, at 45 cents.....	3 60
$\frac{1}{2}$ pound acid, hydrochloric, dil.....	10
$\frac{1}{2}$ pound acid, sulphuric, dil.....	10
1 pound acid, nitric, dil.....	15
8 pounds acid, oxalic, at 9 $\frac{1}{2}$ cents.....	76
5 pounds acid, sulphuric (commercial).....	9
25 pounds acid, muriatic (commercial), at 1 $\frac{1}{2}$ cents..	38
10 pounds gum camphor, at 49 cents.....	4 90
10 pounds Epsom salts, at 2 cents.....	20
50 pounds Rochelle salts, at 19 cents.....	9 50
10 pounds sulphur po., at 3 cents.....	30
8 pounds sodi hyposulphite cryst., at 5 cents.....	40
1 pound sodi nitrate C. P.....	1 50
$\frac{1}{2}$ pound sodi citrate, at 56 cents.....	28
$\frac{1}{2}$ pound sodi hypophosphite, at \$1.30.....	65
1 pound sodi sulphurated.....	40
1 pound sodi salicylate.....	1 00
1 pound sodi silicate.....	10
50 pounds sodi bicarbonate at 3 cents.....	1 50
20 pounds potassa. chlorate, at 15 cents.....	3 00

$\frac{1}{2}$ pound potassa. bichromate, at 16 cents.....	\$0 04
15 pounds potassa. bromide, at 50 cents.....	7 50
3 pounds potassa. iodide at \$2.35.....	7 05
$\frac{1}{2}$ pound potassa. acetate, at 36 cents.....	18
1 pound potassa. caustic.....	32
2 oz. potassa. carbonate.....	10
$\frac{1}{2}$ pound potassa. permanganate at 35 cents.....	9
2 $\frac{1}{2}$ pounds potassa. hypophosphite, at \$1.30.....	3 25
2 $\frac{1}{2}$ pounds soda hypophosphite, at \$1.30.....	3 25
5 pounds potassa. bicarbonate, at 15 cents.....	75
3 pounds copper sulph., at 5 cents.....	15
7 pounds po. borax, at 10 cents.....	70
2 pounds chloral hydrate, at \$1.45.....	2 90
1 oz. strychnine sulph.....	1 35
$\frac{1}{2}$ oz. cocaine mur., at \$3.60.....	1 80
$\frac{1}{2}$ oz. yellow oxide mercury.....	8
$\frac{1}{2}$ pound bichloride mercury, at 70 cents.....	35
1 oz. silver nitrate.....	55
1 oz. chrysophanic acid.....	35
1 oz. sulphur iodide.....	30
2 oz. lithium carbonate, at 36 cents.....	72
$\frac{1}{2}$ oz. gold chloride.....	4 00
$\frac{1}{2}$ oz. oil rose.....	4 00
$\frac{1}{2}$ oz. vannillin	30
$\frac{1}{2}$ oz. phenacetine.....	50
1 oz. antilupia.....	40
1 oz. antipyrine.....	25
$\frac{1}{2}$ oz. thymol.....	15
$\frac{1}{4}$ oz. bismuth oxyiodide.....	12
$\frac{1}{2}$ oz. protonuclen.....	36

$\frac{1}{2}$ oz. protargol.....	\$0 75
1 oz. atropine sul.....	6 00
$\frac{1}{2}$ oz. aristol.....	88
1 pound pure pepsin.....	6 00
6 oz. menthol.....	1 13
1 oz. antifebrin.....	25
3 pounds ammonia carb., at 30 cents.....	90
25 pounds ammonia muriate, at $12\frac{1}{2}$ cents.....	3 13
6 oz. ammonia valerianate, at 22 cents.....	1 32
1 pound ammonia iodide.....	3 90
1 pound ammonia acetate.....	80
10 gal. aqua ammonia, at 36 cents.....	3 60
$\frac{1}{4}$ pound resorcin, at \$2.40.....	60
$1\frac{1}{2}$ pounds iodoform, at \$6.....	9 00
1 pound iodine crystals.....	3 58
$\frac{1}{2}$ pound tartar emetic, at 40 cents.....	20
$\frac{1}{2}$ pound mercury with chalk, at 48 cents.....	24
$\frac{1}{2}$ pound mercury sulphuric (neutral).....	68
1 pound mercury proto. chloride.....	93
4 pounds cream tartar, at 26 cents.....	1 04
3 pounds precip. chalk, at 10 cents.....	30
8 pounds powd. soapstone, at 5 cents.....	40
5 pounds powdered pumice-stone, at 5 cents.....	25
1 pound sulphur comp.....	10
5 pounds alum, at 3 cents.....	15
$1\frac{1}{2}$ pounds magnesia carb, at 22 cents.....	33
2 pounds sedlitz mix., at 22 cents.....	44
5 pounds boric acid, at 13 cents.....	65
$1\frac{1}{2}$ pounds tannic acid, at 40 cents.....	60
5 pounds bismuth subnitrate, at \$1.25.....	6 25

1 pound bismuth salicylate (basic).....	\$2 27
1½ pounds cerium oxalate at 69 cents.....	1 04
1 pound calomel.....	93
½ pound acetanilid, at 43 cents.....	22
5 oz. quinine sulph., at 35 cents.....	1 75
1 oz. zinc ferrocynide.....	24
½ oz. uran acetate, at 54 cents.....	27
1 oz. terpinol.....	47
½ oz. zinc permanganate.....	39
½ oz. pyoktannin (blue).....	75
1 oz. zinc phosphide.....	30
1 oz. beta naphthol.....	14
1 oz. bichloride tin.....	10
½ oz. baryta (pure).....	10
2 oz. mercury bin. iodide, at 21 cents.....	42
½ pound lead acetate, at 27 cents.....	7
½ pound zinc valerianate.....	84
½ pound iron sulphate.....	5
1 pound sodium phosphate.....	20
½ pound chrysorobium.....	1 20
½ pound iron super carbonate.....	14
½ pound zinc sulphate.....	5
1 pound zinc chloride.....,.....	39
2 pounds calcium hypophosphite.....	2 60
1 pound benzoat ammonia.....	1 30
1½ pounds salol, at \$3.50.....	5 25
½ pound ammonia sulphrut.....	20
½ pound tartrate of iron and potassa, at 58 cents...	29
2 pounds black oxide manganese, at 4 cents.....	8
1 pound iron lactate.....	80

1 pound croton chloral hydrate.....	\$1 35
2 pounds calcium chloride, at 3 cents.....	6
$\frac{1}{4}$ pound iron pyrophosphite, at 71 cents.....	18
1 pound acid arsenious.....	20
1 pound iron et ammon. citrate.....	66
1 pound hydronaphthol.....	3 00
5 pounds saltpetre, at 10 cents.....	50
20 pounds glycerine, at 14 cents.....	2 80
3 gal. turpentine, at 55 cents.....	1 65
4 pounds vaseline, at 11 cents.....	44
250 pounds sugar (gran.).....	14 25
3 pounds peroxide hydrogen, at 40 cents.....	1 20
5 pounds bees wax, at 30 cents.....	1 50
1 pound sugar of milk.....	24
1 oz. pyrogallie acid.....	35
5 pounds powd. acacia, at 50 cents.....	2 50
25 pounds castile soap, at 11 $\frac{1}{2}$ cents.....	2 80
2 oz. morphine sulphate, at \$2.05.....	4 10
$\frac{1}{4}$ pound sautonin.....	7
$\frac{1}{4}$ pound terebene, at 79 cents.....	2
$\frac{1}{4}$ pound benzoic acid, at 16 cents.....	
$\frac{1}{2}$ pound bromidia.....	1 20
$\frac{1}{2}$ pound sanguinal.....	5
$\frac{1}{2}$ pound chloranodyne, at \$3.55.....	1 75
$\frac{1}{2}$ pound sor. iodide of iron, at 48 cents.....	24
$\frac{1}{2}$ pound formaldehyde, at 50 cents.....	25
2 oz. elaterium, at 65 cents.....	1 30
$\frac{1}{2}$ oz. ingluvin.....	1
2 oz. cinchonine sulph., at 12 cents.....	
2 oz. cinchonidine sulph., at 25 cents.....	

1 oz. peptinzyne.....	\$0 70
25 pounds white pine bark, at 10 cents.....	2 50
25 pounds wild cherry bark, at 10 cents.....	2 50
10 pounds ground gentian, at 10 cents.....	1 00
3 pounds arnica (flowers), at 18 cents.....	54
3 pounds stramonium leaves, at 15 cents.....	45
8 pounds spikenard root, at 25 cents.....	2 00
5 pounds digitalis leaves, at 25 cents.....	1 25
5 pounds white hellebore, at 15 cents.....	75
1 pound dextrine	15
5 pounds insect powder, at 30 cents.....	1 50
1 pound wormwood	15
450 pounds flaxseed meal, at 3 cents.....	13 50
5 pounds rhubarb root, at 50 cents.....	2 50
$\frac{1}{2}$ pound powdered nutgalls, at 30 cents.....	08
1 pound anise seed	15
$\frac{1}{2}$ pound peppermint.....	25
$\frac{1}{4}$ pound powdered gelsemium, at 20 cents.....	05
$\frac{1}{2}$ pound powdered colchium	13
$\frac{1}{2}$ pound cubeb berries.....	07
5 pounds po. sassafras bark, at 15 cents.....	75
4 pounds po. cassia (china), at 50 cents.....	2 00
1 pound po. aconite root.....	30
$\frac{1}{2}$ pound po. guiac, at 25 cents.....	13
$\frac{1}{2}$ pound po. jalap, at 25 cents.....	13
$\frac{1}{4}$ pound po. tragacanth, at 75 cents.....	19
1 pound belladonna leaves	20
10 pounds ground suilla, at 10 cents.....	1 00
4 pounds po. ginger, at 30 cents.....	1 20
2 pounds po. belladonna leaves, at 20 cents.....	40

1 pound po. hydrastis.....	\$0 75
4 pounds po. capsicum, at 23 cents.....	92
5 pounds witch hazel (ground), at 10 cents.....	50
2 pounds po. stramonium leaves, at 15 cents.....	30
3 pounds zinchonia (yellow), at 30 cents.....	90
2 pounds po. licorice root, at 12 cents.....	24
4 pounds buchu leaves, at 30 cents.....	1 20
2 pounds balm of gilead buds, at 30 cents.....	60
5 pounds po. blood root, at 14 cents.....	70
4 pounds po. mustard, at 12 cents.....	48
2 pounds cardamon seeds, at 75 cents.....	1 50
2 pounds po. opium, at \$3.25.....	6 50
2 ounces gamboge	10
$\frac{1}{2}$ pound po. colocynth	5
$\frac{1}{4}$ pound po. assafoetida, at 35 cents.....	0
$\frac{1}{2}$ pound po. catechu	1
$\frac{1}{4}$ pound po. althea, at 30 cents.....	0
$\frac{1}{2}$ pound dover powders, at \$1.30.....	6
$\frac{1}{2}$ pound aloes barbados.....	1
1 pound po. cloves	1
$\frac{1}{2}$ pound po. squill.....	1
$\frac{1}{2}$ pound po. nutgalls	1
$\frac{1}{2}$ pound gum benzoin.....	1
$\frac{3}{4}$ pound po. nutmeg.....	1
$\frac{1}{2}$ pound po. ipecac.....	1
1 pound po. extract licorice.....	1
1 pound po. red saunders	1
$\frac{1}{2}$ pound po. coccus.....	1
2 pounds oil cassia, at \$1.50.....	3
2 pounds oil origanum, at 75 cents.....	1

2 pounds oil sassafras, at 60 cents.....	\$1 20
$\frac{1}{2}$ pound oil peppermint, at \$1.25.....	63
$\frac{1}{2}$ pound oil anise, at \$2.....	1 00
$\frac{1}{4}$ pound oil santal (German).....	1 00
$\frac{1}{4}$ pound oil lemon.....	32
1 pound oil amber.....	35
$\frac{1}{2}$ pound oil lavender.....	75
2 pounds oil wintergreen, at \$1.25.....	2 50
$\frac{1}{4}$ pound oil spike, at 40 cents.....	10
$\frac{1}{2}$ pound oil sweet orange, at \$2.40.....	1 20
$\frac{1}{4}$ pound oil pimento, at \$4.....	2 00
1 pound oil cloves.....	75
$\frac{1}{4}$ pound oil mustard.....	1 75
1 gallon oil cod liver.....	1 00
5 gallons cotton seed oil, at 45 cents.....	2 25
5 pounds castor oil, at 13 $\frac{1}{2}$ cents.....	68
5 pounds oxide zinc ointment, at 35 cents.....	1 75
5 pounds Clinton dressing.....	4 00
3 pounds ungeuntine.....	2 40
2 pounds pile ointment, at 35 cents.....	70
5 pounds sulphur ointment, at 20 cents.....	1 00
2 pounds Clinton liniment.....	1 60
$\frac{1}{2}$ pound citron ointment, at 40 cents.....	20
2 pounds blue ointment, at 55 cents.....	1 10
$\frac{1}{2}$ pound belladonna ointment.....	25
1 pound blue mass.....	50
$\frac{1}{2}$ pound vallets mass.....	20
2 pounds liniment, turpentine.....	30
1 pound liniment, camphor et chloral.....	2 50
$\frac{1}{4}$ pounds liniment, ammonia, at 15 cents.....	60

4 pounds liniment, O. K., at 15 cents.....	\$0 60
2 pounds liniment, magnetic, at 40 cents.....	80
2 pounds liniment, soap, at 40 cents.....	80
7 pounds chloroform, common, at 45 cents.....	3 15
1 pound ether, common.....	55
3 pounds chloroform squibs, at \$1.10.....	3 30
4 pounds ether squibs, at \$1.25.....	5 00
$\frac{1}{2}$ pound spirits chloroform.....	30
2 pounds spirits lemon, at 50 cents.....	1 00
2 pounds spirits peppermint, at 50 cents.....	1 00
1 pound spirits wintergreen, at 50 cents.....	1 00
2 pounds spirits ammonia aromatic, at 50 cents.....	1 00
2 pounds spirits lavender, at 50 cents.....	1 00
4 pounds spirits lavender comp., at 50 cents.....	2 00
1 gallon spirits nitre (sweet).....	3 75
$\frac{1}{2}$ pound spirits orange comp.....	5
1 pound spirits of ether comp.....	1
2 pounds spirits camphor, at 50 cents.....	1 00
$\frac{1}{4}$ pound spirits glonon.....	1
4 pounds Phillips digestive cocoa, at 50 cents.....	2 00
1 ounce leptendrin	4
1 ounce podophyllin	
$\frac{1}{4}$ pound catarrh snuff.....	
2 ounces creosote, at 10 cents.....	
4 pounds bay rum, at 35 cents.....	1
1 pound collodion	
5 pounds vinegar squills.....	2
5 pounds ex. fl. buchu.....	4
3 pounds ex. fl. coca leaves.....	3
2 pounds ex. fl. Calumbo, at 75 cents.....	1

1 gallon ex. fl. cascara.....	\$4 00
3 pounds ex. fl. sarsaparilla com., at 84 cents.....	2 52
2 pounds ex. fl. sarsaparilla.....	1 68
3 pounds gelsemium (ex. fl.).....	2 25
5 pounds bitter orange (ex. fl.).....	3 90
1 pound ergot (ex. fl.).....	1 08
4 pounds saw palmetto (ex. fl.).....	4 32
3 pounds ex. fl. passion flowers, at \$1.20.....	3 60
4 pounds white pine bark, at 54 cents.....	2 16
5 pounds ex. fl. uva ursi, at 60 cents.....	3 00
$\frac{1}{4}$ pound ex. fl. black haw, at 72 cents.....	18
$\frac{1}{4}$ pound ex. fl. convallaria, at 75 cents.....	38
1 pound ex. fl. cannabis indicus.....	90
$\frac{1}{4}$ pound ex. fl. cocculus indica, at 72 cents.....	18
1 pound ex. fl. lobelia.....	63
$\frac{1}{4}$ pound ex. fl. senega, at \$1.35.....	38
1 pound ex. fl. yerba santa.....	1 20
1 pound ex. fl. ipecac.....	3 75
2 pounds ex. fl. licorice, at 54 cents.....	1 08
$\frac{1}{4}$ pound ex. fl. grindelia.....	27
$\frac{1}{4}$ pound ex. fl. cimicifuga, at 66 cents.....	33
$\frac{1}{4}$ pound ex. fl. senna, at 84 cents.....	42
1 pound ex. fl. golden seal.....	1 88
2 pounds ex. fl. red gum, at \$1.53.....	3 06
$\frac{1}{4}$ pound ex. fl. stillingia, at 72 cents.....	36
$\frac{1}{4}$ pound ex. fl. mandrake, at 63 cents.....	32
1 pound ex. fl. bay laurel conc.....	1 80
3 pounds ex. fl. eucalyptus, at 69 cents.....	2 07
$\frac{1}{4}$ pound ex. fl. pink root, at 90 cents.....	45
1 pound oak bark (white).....	45

$\frac{1}{2}$ pound ex. fl. pilocarpus, at \$1.08.....	\$0 54
$\frac{1}{2}$ pound ex. fl. guaiacum, at 54 cents.....	27
$\frac{1}{2}$ pound ex. fl. digitalis, at 75 cents.....	38
$\frac{1}{2}$ pound ex. fl. coriander, at 72 cents.....	36
$\frac{1}{2}$ pound ex. fl. belladonna, at 75 cents.....	38
$\frac{1}{2}$ pound ex. fl. quassia, at 66 cents.....	33
$\frac{1}{4}$ pound ex. fl. wild cherry, at 81 cents.....	21
$\frac{1}{4}$ pound ex. fl. squills, at 60 cents.....	15
1 pound tr. strophanthus.....	1 00
1 pound tr. coriander.....	75
1 pound tr. calumbo.....	45
1 pound tr. belladonna.....	44
$\frac{1}{2}$ pound tr. cinchonia flavo., at 68 cents.....	34
$\frac{1}{4}$ pound cannabis indica, at 68 cents.....	17
$\frac{1}{4}$ pound tr. lobelia, at 45 cents.....	12
$\frac{1}{4}$ pound tr. cocci, at 45 cents.....	12
$\frac{1}{2}$ pound tr. iodine, at 75 cents.....	38
1 pound tr. cantharides.....	58
$\frac{1}{2}$ pound tr. tolu, at 68 cents.....	34
2 gallons tr. gentian comp., at \$3.....	6 00
2 gallons tr. quassia, at \$2.63.....	5 26
$\frac{1}{2}$ gallon tr. aconite, at \$3.75.....	1 88
1 gallon tr. arnica.....	2 63
3 pounds tr. capsicum, at 49 cents.....	1 47
5 pounds tr. digitalis, at 45 cents.....	2 25
4 pounds tr. ginger, at 58 cents.....	2 32
1 gallon tr. opium.....	6 75
4 pounds tr. opium (deod), at \$1.32.....	5 28
4 pounds tr. myrrh, at 58 cents.....	2 32
3 pounds tr. iron, at 34 cents.....	1 02

1 pound tr. hyoscyamus.....	\$0 38
1 pound tr. nux vomica.....	45
4 pounds infusion digitalis.....	50
3 pounds balsam tolu, at 50 cents.....	1 50
2 pounds balsam copaiba, at 55 cents.....	1 10
2 pounds balsam peru, at \$2.25.....	4 50
1 pound mix. asthma.....	50
4 pounds mix. specific, at 50 cents.....	2 00
2 gallons mix. cough, No. 1, at \$3.....	6 00
1 gallon mix. rheumatic, at \$1.85.....	1 85
1 pound mix. rhei et sodi.....	40
1 bottle elix. iodide calcium.....	75
1 gallon elix. ammon. valerianate.....	3 95
1 gallon elix. Terpin hydr. et codeine.....	5 25
1 pound codeine comp.....	50
2 gallons elix. pepsin comp., at \$3.....	6 00
3 gallons elix. cal. iron et strych., at \$2.....	6 00
2 gallons elix. simplex, at \$1.....	2 00
2 pounds elix. cal. iron et bismuth.....	1 00
1 pound elix. tarax. gent. et acid phosp.....	50
2 pounds elix. pepsin.....	1 00
1 pound elix. hyponotic comp.....	50
1 bottle Hayden's viburnum comp.....	1 50
2 pounds syr. Dovers.....	1 00
5 pounds syr. hypophosphite comp., at 50 cents.....	2 50
2 pounds syr. ipecac, at \$1.....	2 00
1 gallon tolu syr.....	1 00
1 gallon syr. wild cherry.....	1 00
½ gallon syr. squills.....	75
3 gallons syr. pinus comp., at \$1.50.....	4 50

1 gallon Brown's mix.....	\$0 15
4 pounds oil cake, at 30 cents.....	1 20
2 pounds tannis wash.....	50
2 pounds tr. sangunaria, at 45 cents.....	90
3 pounds Fowler's solution, at 20 cents.....	60
1 pound Donovan's sol.....	20
1 pound liq. potassa.....	10
$\frac{1}{2}$ pound liq. ferri chloride, at 45 cents.....	20
2 gallons paregoric, at \$3.....	6 00
2 pounds hand lotion.....	40
3 pounds rose water.....	80
1 pound bromide comp.....	50
3 pounds sodi phosp. comp., at 50 cents.....	1 50
50 solutions.....	15 00
1 gallon hot drops.....	30
2 gallons general tonic, at \$2.50.....	5 00
2 packages soma.....	
1 dozen bromo seltzer.....	20
1-6 dozen germicidal soap.....	
$\frac{1}{4}$ dozen Fowler's aseptic ligatures, at \$6.....	1 50
1 dozen cat gut ligatures.....	1 00
4 silk ligatures, at 75 cents.....	3 00
11-12 dozen salve, at \$1.20.....	1 32
5-12 dozen mentholebe, at \$3.....	1 50
$\frac{1}{2}$ doz. ethyl chloride bengue.....	60
1-6 dozen palmetto tonic.....	1 00
1-6 dozen prepared liquid koumiss.....	2 00
1 bottle linol.....	
$\frac{1}{4}$ dozen Packers tar soap, at \$1.83.....	
3 pounds nepentha (Tildens).....	1 00

1 gallon enthyamol.....	\$1 00
1 gallon listerine sub.....	1 00
1 pound oil tar.....	10
2 pounds oil croton, at \$1.30.....	2 60
3 gallons ironwood tonic, at \$2.....	6 00
2 dozen clam bouillon, at \$2.50.....	5 00
1-6 dozen liquid beef juice, at \$7.....	1 15
$\frac{1}{2}$ dozen bovine, at \$5.....	2 50
5-12 dozen aseptic ethereal soap, at \$6.....	2 50
$\frac{1}{4}$ pound vinum antimony.....	15
20 boxes capsicum plasters, at \$2.20.....	44 00
4 boxes belladonna plasters, at \$1.80.....	7 20
3 yards blistering plaster, at 75 cents.....	2 15
2 5-yard surgeon's plasters, at \$1.....	2 00
20 mustard plasters.....	40
1 5-yard roll iodoform gauze.....	1 15
15 gallons port wine, at \$1.....	15 00
5 gallons Holland gin, at \$3.....	15 00
60 gallons whiskey, at \$2.....	120 00
40 gallons alcohol, at \$2.38.....	95 20
30 gallons extract witch hazel, at 55 cents.....	16 50
10 pounds pil. cathartic, at \$1.75.....	17 50
1,000 pil. Blaude gr. V.....	1 75
3,000 pil. Blaude gr. 3, at \$1.32.....	3 96
4,000 pil. asafoetida gr. 5, at \$1.20.....	4 80
1,000 pil. asafoetida gr. 3, at \$1.32.....	1 32
4,000 pil. quinine gr. 5, at \$3.20.....	12 80
500 pil. cardiac renal.....	75
100 pil. jaboranda gr. 3.....	30
50 pil. compor Monabran gr. 2.....	15

500 pil. calcium sulphide $\frac{1}{2}$ gr.	\$0 81
1,000 pil. mercuric iodide red $\frac{1}{8}$ gr.	1 20
300 pil. mercuric iodide red $\frac{1}{4}$ gr.	36
100 pil. sulfonal gr. 5.	1 08
500 pil. quinine et capsicum.	1 11
300 pil. quin. iron zinc val. gr. 1, at 60 cents.	1 20
500 pil. liver gran.	88
300 pil. phosphorous gr. 1-100.	36
200 pil. digitalis comp, at 18 cents.	36
300 pil. ergotine gr. 1.	90
500 pil. camphor et opii.	1 88
500 pil. diarrh. pellets.	1 32
5,000 tabs. acetanellid gr. 5, at 60 cents.	3 00
1,000 tabs. buch comp.	1 00
2,000 tabs. cystitis No. 1, at 93 cents.	1 86
2,000 tabs. cystitis No. 2, at \$1.35.	2 70
1,000 tabs. chlorate, gr. 5.	30
3 pounds tabs. soda mint, at 32 cents.	96
2,000 tabs. digestive, at \$1.44.	2 88
5,000 tabs. diuretic, at 42 cents.	2 10
5,000 tabs. migraine, at 72 cents.	3 60
2,000 tabs. throat mentholated.	1 54
5,000 tabs. anti cold.	38
5 pounds tabs., Brown's mix., at 25 cents.	1 25
200 tabs. protonuclein, at 71 cents.	1 42
100 tabs. cannabis indica ext. 1-20 gr.	10
500 tabs. ammon. mur. co.	40
100 tabs. rhinitis.	12
100 tabs. cold.	10
1,000 Warburg's tinct.	1 88

1,000 tabs. spermatorrhoea.....	\$1 10
2,000 tabs. strychnina sulph. gr. 1-32.....	88
2,000 tabs. strophanthus comp., at 55 cents.....	1 10
2,000 tabs. rheumatic No. 2, at \$1.44.....	2 88
1,000 tabs. iron arsenic et strych.....	40
1,000 tabs. yellow iodide mer. gr. $\frac{1}{4}$	40
4,000 tabs. green iodide mer. gr. $\frac{1}{4}$	1 60
1,000 tabs. nausea.....	2 48
2,000 tabs. nervine, at \$1.....	2 00
2,000 tabs. nerve tonic, at 48 cents.....	96
5,000 tabs. neuralgia, at 40 cents.....	2 00
900 tabs. salol gr. 5.....	3 27
200 tabs. opium gr. 1, at 13 cents.....	26
2,000 tabs. nitro glycerine comp., at 40 cents.....	80
2,000 tabs. pepsin et nux vomica, at 40 cents.....	80
2,000 tabs. coryza, at 84 cents.....	1 68
300 tabs. cubeb comp.....	25
500 tabs. dermatol.....	1 11
1,500 tabs. bronchitis, at 32 cents.....	48
1,000 tabs. elaterium $\frac{1}{8}$ gr.....	60
1,500 tabs. fever.....	1 15
1,000 tabs. 4 chlorides.....	1 56
1,000 tabs. mercury et iron co.....	1 00
1,000 tabs. iron carb. gr. 3.....	50
2,000 tabs. incontinence, \$1.88.....	3 76
500 tabs. creosote gr. 1-10.....	16
1,000 tabs. calcium sulphide gr. $\frac{1}{4}$	28
500 tabs. charcoal gr. 5.....	15
500 tabs. bronchial throat.....	50

300 tabs. atropia sulph. 1-100, at 36 cents.....	\$1 08
300 tabs. aphrodisiac, at 44 cents.....	1 32
1,000 tabs. anti-sweat.....	1 50
500 tabs. aloin bell strych et ipecac.....	2
1,500 tabs. aloin bell strych et cascara, at 48 cents..	7
4,000 tabs. aloin bell comp., at 40 cents.....	1 6
300 tabs. anti-dyspeptic.....	2
4,000 tabs. anti asthmatic, at \$2.08.....	8 2
200 tabs. hypodermic hyoseyamus gr. 1-100.....	6
200 tabs hypodermic morphine et atrop.....	6
40 yards unbleached muslin, at 6 cents.....	2 4
50 yards flannel (red), at 22 cents.....	11 1
100 yards cotton cloth, at 3 cents.....	3
20 pounds cotton batting, at 12 cents.....	2
45 pounds absorbent cotton, at 18 cents.....	8
160 pounds chloride lime, at 6 cents.....	9
30 pounds moth balls, at 4 cents.....	1
1 roll manilla paper.....	
3 dozen Peerless disinfectant, at \$4.....	12
3 packages filter paper, at 75 cents.....	2
15 pounds wrapping paper, at 4 cents.....	
2 gross safety pins.....	1
3 pounds sea island twine, at 25 cents.....	
1 pound sheep wool sponge.....	2
2,000 sheets powder paper.....	1
5 feeding cups.....	
3 earthen chambers.....	1
11 bed pans, at 75 cents.....	8
7 sputum cups	1
6 earthen urinals, at \$4.....	2

5 rubber urinals.....	\$4 50
1 pound glass tubing.....	36
9 Sedlitz cups.....	75
3½ dozen medicine glasses, at 60 cents.....	2 10
1 gross microscopic glasses.....	1 35
2-3 gross medicine droppers.....	1 17
1 dozen test tubes.....	30
2 dozen syringes glass (male), at \$1.25.....	2 50
3 atomizers, at 80 cents.....	2 40
2 atomizers	2 00
5 syringes (crown), at 50 cents.....	2 50
6 dozen camel's-hair brushes.....	88
5 single trusses.....	4 20
17 double trusses.....	19 55
20 pairs crutches, at 75 cents.....	15 00
8 dozen crutch tips (rubber), at 75 cents.....	6 00
1 ice bag.....	1 00
1 dozen chamois skins.....	2 50
10 feet rubber tubing, at 15 cents.....	1 50
6 dozen rubber corks.....	60
3 gross tin boxes (1 oz.), at 90 cents.....	2 70
1½ gross tin boxes (4 oz.), at \$2.....	3 00
4 gross pill boxes (No. 29), at 55 cents.....	2 20
3 gross pill boxes (No. 30), at 60 cents.....	1 80
3 gross pill boxes (No. 31), at 69 cents.....	2 07
1 gross powder boxes slidg.....	80
5 gross vials p. o. 1 oz., at \$1.30.....	6 50
4 dozen vials p. o. 2 oz., at 18 cents.....	72
4 gross vials p. o. 4 oz., at \$1.80.....	7 20

2 dozen vials p. o. 16 oz., at 46 cents.....	\$0 92
5 gross corks No. 6, at 32 cents.....	1 60
8 gross assorted numbers, at 45 cents.....	3 60
	<hr/>
	\$1,118 32
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Hospital Laboratory—Utensils and Sundries:

100 tr. bottles, glass labels, No. 2, at 35 cents.....	\$35 00
12 tr. bottles, glass labels, No. 1, at 30 cents.....	3 60
45 tr. bottles, glass labels, 8-oz., at 25 cents.....	11 75
20 salt mouth bottles, No. 2, at 36 cents.....	7 20
25 salt mouth bottles, No. 1, at 33 cents.....	8 25
2 pill tiles, at 84 cents.....	1 68
1 pill machine.....	3 25
6 mortars with pestles (assorted).....	6 00
1 graduate glass, No. 2.....	1 50
2 graduate glasses, No. 1.....	2 00
2 graduate glasses, 8-oz., at 60 cents.....	1 20
1 graduate glass, 4-oz.....	40
1 graduate glass, 2-oz.....	25
1 graduate glass, 1-oz.....	20
2 graduate glasses, 1-dram.....	30
6 spatulas (assorted).....	2 00
1 prescription scale.....	12 00
1 counter scale.....	10 00
4,000 labels.....	6 00
4 tin tunnels, at 10 cents.....	40
4 glass tunnels, at 20 cents.....	80
6 wire filter racks.....	2 50
1 iron filter stand.....	75
2 receiving jars grad., 2-gallon.....	4 00

2 receiving jars grad., 1-gallon.....	\$2 00
1 receiving jar grad., $\frac{1}{2}$ -gallon.....	48
2 percolators, 2-gallon.....	2 06
1 percolator, 1-gallon.....	48
2 percolators, $\frac{1}{2}$ -gallon, at 35 cents.....	70
4 earthen crocks, at \$1.....	4 00
1 drug mill.....	7 00
1 paper rack.....	5 75
1 retort glass.....	1 25
1 lemon squeezer.....	3 00
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	\$147 75
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Recapitulation, Hospital Department.

Furniture and furnishings.....	\$6,695 64
Dispensary.....	1,118 32
Hospital laboratory, utensils and sundries.....	147 75
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Total	\$7,961 71
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FLORIST'S DEPARTMENT.

6 abutilons	\$0 60
46 achyranthes	4 60
6 achyranthes vivid vittata.....	60
36 achyranthes vivid vittata.....	1 80
2 agave americana	50
2 agave mexicana.....	30
6 ageratum (copes).....	30
6 ageratum (white caps).....	30
6 aloe socotrina.....	1 50
2 aloe mageritifera.....	1 00

2 aloe margeritifera.....	\$0 50
522 alternanthera nana comp.....	52 20
536 alternanthera rosea.....	53 60
30 althea rosea.....	3 00
7 anthemis pyrethrum.....	70
345 anthericum vittatum varieg.....	34 50
1 anthurium andreanum.....	5 00
3 anthurium andrean.....	75
1 areca lutescens.....	5 00
12 areca lutescens.....	12 00
50 areca lutescens.....	5 00
15 asparagus plumosus nanus.....	5 00
50 azalea pontica.....	30 00
2 bambusa japonica.....	50
6 begonia thurslonii.....	90
6 begonia erfordii.....	90
50 begonia de C. Rocher.....	5 00
10 begonia rubra.....	1 50
25 begonia metallica picta.....	5 00
36 begonia nidita alba.....	3 60
30 begonia nidita rosea.....	3 00
20 begonia nidita carnea.....	2 00
75 begonia multiflora.....	7 50
25 begonia multiflora.....	2 50
20 begonia picta alba.....	2 00
12 begonia corallina.....	1 20
50 begonia incarnata.....	5 00
150 begonia (mixed).....	15 00
6 browallia jamesoni.....	30
1 bonvardia beuner.....	10

12 cactus epiphyllus.....	\$1 20
500 cannao (common).....	15 00
499 cannao French (best variety).....	24 00

Carnations.

745 carnations, standard varieties (mixed).....	74 50
172 carnations, varieties of 1899.....	43 00
148 carnations, varieties of 1898.....	29 60
649 chrysanthemums, mixed, best varieties.....	64 90
410 chrysanthemums, named varieties.....	45 00
250 cineraria graniflora.....	6 25
10 citrus otaheits.....	3 00
4 cocos weddelliana.....	5 00
50 cocos weddelliana.....	7 50
103 coleus, standard varieties.....	8 00
588 coleus, mixed.....	25 00
10 crotons, assorted varieties.....	10 00
10 crotons.....	4 00
2 curculigo recurvata.....	1 00
3 curculigio recurvata.....	30
6 cyclamen persicum.....	60
12 cyperus alternifolius.....	2 50
6 dianthus hedwigii.....	60
16 dianthus, cyclops var.....	1 60
25 dracaena indivisa.....	25 00
6 dracaena fragrans.....	6 00
12 dracaena sanderina.....	6 00
12 dracaena terminalis.....	12 00
1 dracaena terminalis.....	3 50
25 eupatorium elegans.....	2 50
10 euphorbium poinsettii.....	5 00

Ferns.

10 adiantum cuneatum.....	\$1 50
4 adiantum bellum.....	50
9 adiantum gracile.....	90
3 blechnum orientale.....	30
6 cyrtomium falcatum.....	1 20
12 cyrtomium falcatum.....	1 20
24 lomaria ciliolata.....	2 40
12 lycopodium clavatum.....	1 20
12 lygodium scandens.....	2 50
2 nephrodium corymbiferum.....	20
15 nephrolepsis exalata.....	1 50
2 polypodium aureum.....	40
6 polypodium vulgare.....	60
6 polystichum hastatum.....	1 20
2 pteris adiantoides.....	20
12 pteris ensiformis.....	1 20
6 pteris ensiformis.....	1 20
6 pteris ensiformis.....	60
1 pteris argyrea.....	15
5 pteris cretica albo lineata.....	50
10 pteris palmata.....	1 00
14 pteris sieboldii.....	1 40
25 fuchsias, assorted varieties.....	2 50
6 genista tinctoria.....	1 20

Geraniums, assorted varieties.

665 bruantii, S. H. Nutt, Queen of the West, Sloane,

General Grant.....	66 50
250 best varieties.....	37 50
265 best varieties.....	54 00

40 Ithaca collection.....	\$20 00
6 gloxinia erecta.....	60
6 grevillea robusta.....	2 00
50 heder a helix.....	2 50
30 heliotropium	3 00
45 heliotropium	2 25
8 hibiscus sienensis.....	1 60
6 hibiscus sienensis.....	60
4 hydrangea hortensis.....	4 00
18 hydrangea hortensis.....	1 80
50 kentia belmoreana.....	12 00
50 kentia fosteriana.....	12 00
1 latania borbonica.....	10 00
50 latania borbonica.....	6 00
12 marantha zebrina.....	2 00
120 myrsiphyllum asparog.....	6 00
18 musa ensets.....	3 60
12 oxalis acetosella.....	60
12 oxalis floribunda.....	60
20 pelargonium capitatum.....	3 00
10 pelargonium marginatum.....	1 00
12 pelargonium peltatum.....	2 40
20 pelargonium quercifolium.....	2 50
8 pelargonium grandiflorum.....	3 20
25 phoenix reupcola.....	5 00
400 La France roses.....	80 00
812 assorted roses.....	162 40
40 roses, same variety.....	6 00
165 richardia aethiopica.....	30 00
10 salvia splendens.....	1 00

215 santolina	\$12 80
50 sedum acre.....	2 25
10 solanum jasminoides.....	1 00
25 swainsonia alba.....	2 50
1 thrinax elegans.....	75
75 vinca major.....	7 50
152 vinca alba.....	7 50
220 vinca rosea.....	10 00
187 viola odorata duplex.....	9 00

Bulbs.

250 hyacinths, single Dutch.....	9 00
250 hyacinths, double Dutch.....	9 25
1,000 hyacinths, white Roman.....	14 00
1,000 narcissus, trumpet major.....	8 00
1,000 tulips, yellow.....	13 00
2,000 tulips, scarlet.....	14 00
1,000 tulips, crimson.....	5 00
1,000 tulips laced—striped.....	5 50
1,000 tulips, special mixed.....	7 50
6,000 tulips, mixed.....	30 00

\$1,447 05

Pots and Pans.

200 6-inch bulb pans, at \$3 per hundred.....	\$6 00
100 8-inch bulb pans, at \$7 per hundred.....	7 00
50 12-inch bulb pans, at \$12 per hundred.....	6 00
9,000 2-inch pots, at \$5 per thousand.....	45 00
4,000 4-inch pots, at \$8 per thousand.....	32 00
900 5-inch pots, at \$13 per thousand.....	11 70
2,000 6-inch pots, at \$20 per thousand.....	40 00

200 8-inch pots, at \$5 per hundred.....	\$10 00
200 9-inch pots, at \$8 per hundred.....	16 00
50 10-inch pots, at \$10 per hundred.....	5 00
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	\$179 70
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Grass Seed.

100 pounds Kentucky blue grass seed.....	\$12 50
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Tools, Utensils, Etc.

2 axes, at \$1.25.....	\$2 50
4 axes (single bit), at 90 cents.....	3 60
3 baskets (bushel), at 60 cents.....	1 80
2 tapioca brushes, at 15 cents.....	30
1 shoe brush.....	15
4 buckets	80
2 wooden chairs.....	25
2 crow bars.....	1 20
1 edging tool.....	2 50
400 feet garden hose, partially worn, at 9 cents per foot	36 00
1 garden hose reel.....	1 00
4 garden mattocks (worn), at 35 cents.....	1 25
19 garden rakes (iron).....	7 60
10 garden rakes (iron), old.....	3 00
4 grass hooks, at 50 cents.....	2 00
1 hedge shears.....	1 50
16 hoes, cultivator, at 35 cents.....	5 60
5 hoes (shove).....	1 75
1 hook for trimming trees.....	25
1 horse mower.....	25 00
1 iron roller.....	5 00

1 iron roller.....	\$200 00
1 knapsack sprayer.....	11 00
6 knives.....	60
7,000 labels for labeling plants, at 65c. per 1,000....	4 55
1 lantern.....	30
1 lawn mower (worn).....	30 00
2 lawn mowers (ball bearing).....	30 00
10 lawn rakes.....	2 40
3 manure forks.....	1 30
6 oil cans.....	60
1 paving pounder.....	50
16 picks with handles.....	8 00
1 pruning shears.....	25
38 rakes (wooden).....	7 60
2 rubber sprayers.....	1 20
1 hand saw.....	1 00
1 shears for paper.....	1 00
3 shears for border, 7-inch blade.....	2 40
6 shovels (snow).....	3 60
14 shovels, long handles.....	8 75
6 shovels, short handles.....	3 75
1 sledge hammer.....	50
3 snaths.....	1 50
1 sod tamper.....	25
5 spades.....	1 60
6 spading forks.....	3 90
2 sprayers for lawn.....	2 50
1 sprayer for trees.....	85
4 sprinkling pots.....	2 00
1 sprinkling pot.....	20

1 stone hammer.....	\$1 00
2 straps for cemetery.....	6 00
554 pounds galv. iron tires.....	29 09
12 thermometers, at 40 cents.....	4 80
1 thermometer (plunger).....	1 50
6 trowels	1 50
6 weeding forks.....	72
6 weeding claws.....	30
2 wheelbarrows	2 00
1 writing desk.....	5 00
100 lawn benches, at \$3.....	300 00
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	\$787 06

Tools, Utensils and Furniture to be Condemned.

- 9 garden rakes worn out and broken.
- 2 hatchets worn out.
- 1 hammer (claw) worn out.
- 4 hoes worn out.
- 5 knives, broken.
- 6 lawn rakes (wire), worn out.
- 1 manure fork (tine broken).
- 1 mowing machine worn out and broken.
- 2 rakes (wooden), broken.
- 4 scythes, blades worn out.
- 8 shovels worn out, long handles.
- 6 shovels worn out, short handles.
- 6 thermometers broken.
- 1 trowel broken.
- 2 wheelbarrows broken.
- 25 lawn benches, at \$3, broken (iron).
- 50 rustic benches worn out and broken.

Florist Department, Recapitulation.

Flowers, plants, etc.....	\$1,447 05
Pots and pans.....	179 70
Grass seed	12 50
Utensils, etc.....	787 06
Total	\$2,426 31

QUARTERMASTER'S OFFICE.

2 desks	\$25 00
2 tables	3 00
9 chairs	9 00
3 cuspidors ..	75
1 safe	15 00
1 letter press	5 00
1 fire extinguisher	5 00
2 hand grenades	1 00
2 waste baskets.....	1 00
1 stool	10
2 clocks	3 00
1 feather duster	50
1 cyclopedia of hfigs.....	10 00
3 inkstands.....	1 00
2 rulers	40
2 mucilage bottles	30
2 letter files	1 00
	\$81 05

QUARTERMASTER'S STORES.

1 set hay scales	\$50 00
3 meat knives	3 00
2 cheese knives	2 00
4 cleavers	6 00
4 meat saws	6 00
1 steel	50
2 scrapers	1 00
1 hammer	25
3 sugar scoops	60
3 coffee scoops	60
1 cheese case	2 00
1 tobacco cutter	1 50
1 counter scales	4 00
2 platform scales (1 practically worthless).....	8 00
1 water tank	1 00
3 clocks	6 00
2 stepladders	2 00
2 desks	4 00
1 cupboard and case.....	2 50
9 chairs	2 00
1 bedstead	4 00
1 mattress	3 00
2 pillows	1 20
1 bed spread	50
3 blankets	3 00
1 table	1 00
1 oil tank (250 gallons)	20 00
4 taps	80
1 kraut cutter	3 00

1 truck	\$1 50
1 hand cart	2 00
1 hatchet	50
50 feet hose	10 00
4 cuspidors	1 00
6 pails	1 00
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	\$155 45
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SECOND-HAND STORE.

1 iron bedstead	\$4 00
3 bed blankets	3 00
2 pillow slips	20
3 bed sheets	30
1 bed counterpane	50
1 hand basin	10
2 roller towels	60
1 mirror	40
1 cuspidor	25
4 water buckets	1 00
1 dust brush	20
3 chairs	75
3 stools	30
2 inkstands	25
1 stepladder	1 50
2 flatirons	40
2 brooms	20
1 heating stove	6 00
1 Singer machine and appliances	20 00
1 table	1 00
1 rag press	5 00

1 pair shears	\$1 50
1 coal hod	50
1 dust pan	10
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	\$48 05
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LAUNDRY.

4 washing machines, 2 wringers, 1 mangle, 1 engine,	
1 boiler	\$3,500 00
3 soap boilers	50 00
3 wooden tubs	10 00
13 pails	3 25
6 tables	7 50
5 chairs	1 25
2 stools	20
4 clothes baskets	3 00
1 desk	2 00
2 mats	3 00
1 bedstead	4 00
1 mattress	3 00
4 blankets	4 00
2 pillows	2 00
1 locker	1 50
7 cuspidors	1 75
3 porcelain tubs	40 00
2 ladders	3 00
2 oil cans	20
1 clock	3 00
4 boxes	1 20
2 fire extinguishers	10 00
2 hand grenades	1 00

2 wash basins	\$0 30
2 cups	10
1 22-rack (dry room, etc.)	440 00
1 truck tub	12 00
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	\$4,107 25
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HOSPITAL LAUNDRY.

1 mangle	\$1,000 00
1 washer	200 00
1 wringer	50 00
1 engine	400 00
1 soap boiler	20 00
5 wooden tubs	4 50
7 wooden pails	1 50
1 zinc pail	30
2 dippers	20
3 porcelain tubs	7 00
1 drying room stove	15 00
5 chairs	1 25
1 10-rack drying room	200 00
5 brooms	1 00
2 whisk brooms	15
3 ironing boards	30
1 desk	1 00
2 tables	2 00
3 cuspidors	75
5 baskets	2 25
2 stools	20
2 washboards	60
3 tin pans	15

9 sad irons	\$2 00
1 fire extinguisher	5 50
2 hand grenades	1 00
2 oil cans	20
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	\$1,916 85
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GREASE HOUSE.

1 boiler	\$20 00
2 shovels	80
1 hoe	25
1 rake	25
1 axe	75
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	\$22 05
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BATHROOM.

27 bathtubs	\$350 00
26 stools	5 00
375 towels	37 50
1 brush	15
4 brooms	60
1 dustpan	15
5 mops	1 00
2 doormats	3 00
7 cuspidors	1 75
4 brushes	60
5 pails	1 25
1 mirror	35
1 chair	25
	<hr/>
	\$401 60
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FURNITURE AND FURNISHINGS IN BARRACKS.

1,412 bedspreads, at 40 cents.....	\$564 80
4,329 single blankets, at \$1.....	4,329 00
3,060 pillowslips, at 10 cents.....	306 00
1,405 mattresses, at \$3.....	4,215 00
1,401 pillows, at 60 cents.....	846 00
4,476 sheets, at 10 cents.....	447 60
2 step-ladders, at \$1.50.....	3 00
873 towels, at 30 cents.....	261 90
1,405 bedsteads, at \$4.....	5,620 00
1,475 chairs, at 25 cents.....	368 75
53 benches, at \$2.....	106 00
36 mirrors, at 40 cents.....	14 40
21 clocks, at \$4.....	84 00
7 pitchers, at 25 cents.....	1 75
63 tables, at \$1.....	63 00
1,408 wardrobes at \$1.25.....	1,760 00
2 lanterns, at 30 cents.....	60
108 wash-basins, at 15 cents.....	16 20
29 thermometers, at 30 cents.....	8 70
95 stools, at 20 cents.....	19 00
124 fire extinguishers, at \$5.....	620 00
50 hand grenades, at 50 cents.....	25 00
52 oilers, at 6 cents.....	3 12
4 lawn mowers, at \$6.....	24 00
38 iron shovels, snow, at 30 cents.....	11 40
13 rakes, at 30 cents.....	3 90
1 washstand	1 00
161 brooms, at 15 cents.....	24 15
114 brooms, whisk, at 7 cents.....	7 98

7 brushes, window, at 15 cents.....	\$1 05
90 brushes, dust, at 15 cents.....	13 50
57 brushes, scrubbing, at 15 cents.....	8 55
48 brushes, blacking, at 15 cents.....	7 20
75 brushes, clothes, at 10 cents.....	7 50
95 dust pans, at 10 cents.....	9 50
107 drinking cups, at 5 cents.....	5 35
57 mats, at \$2.....	114 00
10 hose and reels, at \$1.50.....	15 00
61 combs, at 5 cents.....	3 05
5 sprinklers, at 25 cents.....	1 25
202 fire pails, at 25 cents.....	50 50
1 tobacco cutter.....	1 00
448 spittoons, at 25 cents.....	112 00
29 daubers, at 10 cents.....	2 90
4 pipe lighters, at 40 cents.....	1 60
48 mops, at 12 cents.....	5 76
20 fire axes, at \$1.25.....	25 00
30 1-gal. oil cans, at 15 cents.....	4 50
2 washboards, at 50 cents.....	1 00
1 hoe.....	25
2 sickles, at 50 cents.....	1 00
1 scythe.....	75
12 clothes baskets, at 75 cents.....	9 00
2 desks, at \$12.50.....	25 00
36 brushes, hair, at 25 cents.....	9 00
1 rocker.....	2 00
1 clock (Barracks B).....	220 00
63 bedsteads, at \$4.....	252 00

110 chairs, at 25 cents.....	\$27 50
115 wardrobes, at \$1.25.....	143 75
1 extension table.....	2 00
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	\$20,838 71
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FARM.

4 horses, at \$75.....	\$240 00
41 cows, at \$30.....	1,230 00
1 bull calf.....	40 00
2 boars.....	24 00
16 breeding sows, at \$12.....	192 00
76 hogs, at \$12.....	912 00
84 shoats, at \$5.....	420 00
42 pigs, at \$1.50.....	63 00
2 sets double harness, at \$10.....	20 00
2 whiffletrees, at \$1.50.....	3 00
1 ox yoke.....	4 00
3 chains, at \$1.....	3 00
2 lumber wagons (good).....	80 00
2 hay knives.....	4 00
3 hay racks.....	7 50
1 fanning mill.....	10 00
1 ensilage cutter.....	125 00
2 horse forks.....	4 00
2 coal stoves, at \$8.....	16 00
1 caldron kettle.....	9 00
4 pails, at piggery, at 25 cents.....	1 00
6 pails, at dairy, at 25 cents.....	1 50
2 axes.....	50
5 lanterns, at 35 cents.....	1 75

1 hand saw.....	\$0 40
6 crosscut saws, at 70 cents.....	4 20
8 shovels, at 40 cents.....	3 20
5 picks, at 50 cents.....	2 50
2 iron bars, at 75 cents.....	1 50
1 wire stretcher.....	1 50
1 sledge.....	1 00
1 draw shave.....	50
1 plane.....	30
2 hammers.....	1 00
6 scythes	4 20
6 rakes.....	1 50
2 horse rakes.....	20 00
2 pair sleighs.....	15 00
3 flat-land ploughs	20 00
3 harrows.....	24 00
1 poor harrow.....	3 00
1 grain drill.....	40 00
1 field roller.....	20 00
1 smoothing harrow.....	8 00
1 potato coverer (poor).....	5 00
4 cultivators.....	12 00
1 grindstone.....	2 50
2 grain cradles	5 00
10 pitchforks	3 00
3 dung forks	75
8 potato forks	2 00
6 potato hooks	1 20
9 hoes	2 70
2 mowers	20 00

1 binder	\$100
1 potato marker	1
1 corn marker	1
9 paris green sifters	2
30 grain bags (poor).....	3
2 scoops	1
1 potato scoop.....	
300 potato crates.....	24
1 spraying pump.....	5
1 scraper	5
1 corn sheller (poor).....	2
2 augers	
2 grape hooks.....	
2 shove plows	4
11 corn cutters.....	3
2 side-hill plows.....	16
1 potato coverer.....	6
6 potato forks	2
6 paris green sifters.....	1
50 feet linen hose.....	4
6 milk pails.....	1
2 weeders	18
1 square	
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\$3,799	
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PROVISIONS.

29 pounds baking powder, at 36½ cents.....	\$10 5
133 pounds soda, at 2½ cents.....	3 8
25 pounds barley, at 2½ cents.....	5
108 pounds corn starch, at 3 cents.....	3 2

547 pounds crackers, at 6 cents.....	\$32 82
34 pounds cream tartar, at 25 cents.....	6 00
67 pounds buckwheat flour, at 1½ cents.....	1 00
8 barrels flour (pastry), at \$3.50.....	28 00
87 barrels flour (wheat), at \$3.65.....	317 55
13 macaroni, at 7 cents.....	91
2 1-10 barrels corn meal, at \$2.25.....	4 72
1 barrel rolled oats, at \$3.50.....	3 50
82 pounds sago, at 3 cents.....	2 46
263 pounds tapioca, at 4 cents.....	10 52
3 pounds vermicelli, at 10 cents.....	30
170 pounds butter, at 18 cents.....	30 60
221 pounds cheese, at 10 cents.....	22 10
315 pounds codfish, at 5 cents.....	15 75
1½ barrels salmon, at \$12.....	18 00
37 cans salmon, at 18 cents.....	7 66
46 cans apricots, at 23 cents.....	10 58
330 pounds pie filler, at 5 cents.....	16 50
5 cans pineapple, at 12 cents.....	60
183 pounds evaporated apples, at 9 cents.....	16 47
5 pounds citron, at 12 cents.....	60
151 pounds currants, at 5 cents.....	7 55
109 pounds peaches, at 9 cents.....	9 81
40 pounds prunes, at 5 cents.....	2 00
27 pounds raisins, at 6 cents.....	1 62
13 jars jelly, at 10 cents.....	1 30
16 pounds chocolate, at 25 cents.....	4 00
341 pounds Rio coffee, at 10 cents.....	34 10
55 pounds lamb, at 10 cents.....	5 50
43 cans corn beef, at \$1.40.....	60 20

5 cans smoked beef, at 15 cents.....	\$0 75
1 can lamb tongue.....	50
2 cans Star ham, at 20 cents.....	40
17 cans Star bacon, at 18 cents.....	3 06
786 pounds corn beef, at 4½ cents.....	35 37
212 pounds ham, at 9 cents.....	19 08
138 pounds shoulder, at 6 cents.....	8 28
15 pounds cocoanut, at 24 cents.....	3 60
87 dozen eggs, at 18 cents.....	15 66
12 bottles lemon extract, at 75 cents.....	9 00
10 bottles gelatine, at 12 cents.....	1 20
245 pounds lard, at 6 cents.....	14 70
325 pounds mince meat, at 5½ cents.....	17 89
4 bottles olive oil, at 30 cents.....	1 20
29 sacks table salt, at 3 cents.....	87
158 pounds smoking tobacco, at 28 cents.....	44 24
165 pounds plug, at 33 cents.....	54 45
10 gallons vinegar, at 10 cents.....	1 00
86 pounds chicken, at 12 cents.....	10 32
134 gallons molasses, at 25 cents.....	33 50
128 pounds loaf sugar, at 6 cents.....	7 68
14 pounds granulated sugar, at 5½ cents.....	77
58 pounds pulverized sugar, at 6 cents.....	3 48
15 gallons syrup, at 22 cents.....	3 30
6 cans maple syrup, at 85 cents.....	5 10
19 pounds allspice, at 12 cents.....	2 20
14 pounds cinnamon, at 12 cents.....	1 68
9 pounds ginger, at 12 cents.....	1 08
2 pounds mace, at 50 cents.....	1 00
52 pounds mustard, at 12 cents.....	6 24

4 pounds nutmeg, at 50 cents.....	\$2 00
22 pounds black pepper, at 12 cents.....	2 64
18 pounds white pepper, at 12 cents.....	2 16
27 pounds tea, at 26 cents.....	7 02
50 cans lima beans, at 10 cents.....	5 00
45 cans corn, at 8 cents.....	3 60
60 cans peas, at 8 cents.....	4 80
36 cans pumpkin, at 6 cents.....	2 16
35 cans tomatoes, at 18 cents.....	6 30
318 pounds beans, at 2 cents.....	6 36
13 bottles catsup, at 6 cents.....	78

\$1,040 84

HOUSEHOLD STORES.

133 cakes Bon Ami, at 6 cents.....	\$7 98
27 bottles bluing, at 10 cents.....	2 70
262 pounds copperas, at 1 cent.....	2 62
129 boxes enameline, at 3 cents.....	3 87
29 lamp wicks	04
45 pounds lye, at 6 cents.....	2 70
109 boxes matches, \$1 per gross.....	76
136 rolls toilet paper, at 4½ cents.....	6 12
34 pounds pearline, at 7 cents.....	2 42
7 boxes shoe polish, at 6 cents.....	42
104 cakes Sapolio, at 6 cents.....	6 24
295 cakes bath soap, at 3½ cents.....	10 33
35 cakes Turkish bath soap, at 3½ cents.....	1 14
188 cakes hard soap, at 3½ cents.....	6 58
1,033 pounds sal soda, at 45 cents.....	4 65
106 pounds starch, at 3 cents.....	3 18
363 blankets, at \$1.25.....	253 75

106 cruet bottles, at 5 cents.....	\$5 30
240 bowls, at 85 cents.....	17 00
9 castors, at \$1.40	12 60
53 cuspidors, at 25 cents.....	13 25
127 dishes (vegetable), at \$1.75.....	18 45
198 forks, at 10 cents.....	19 80
196 knives, at 10 cents.....	19 60
14 lamp chimneys, at 4 cents.....	56
6 lanterns, at 33 1-3 cents.....	2 00
44 lantern globes, at 4 cents.....	1 76
120 bread plates, at 75 cents.....	7 50
84 enamel dinner plates, at \$2.10.....	14 70
300 dinner plates, at 95 cents.....	23 75
256 butter plates, at 60 cents.....	12 80
126 platters, at \$4.50	45 75
83 salt cellars, at 2 cents.....	1 66
34 saucers, at 35 cents.....	99
100 tea spoons, at 3 cents.....	3 00
432 dessert spoons, at 4 cents.....	17 28
192 mustard spoons, at 1 cent.....	1 92
5 tureens, at 25 cents.....	1 25
111 corn brooms, at \$3.25.....	30 06
106 whisk brooms, at \$1.....	8 83
27 blacking brushes, at 10 cents.....	2 70
30 clothes brushes, at 10 cents.....	3 00
27 dust brushes, at \$2.88.....	6 48
8 hair brushes	2 67
58 kettle brushes, at 65 cents.....	3 14
42 scrubbing brushes, at \$1.40.....	4 10
9 chairs, at 25 cents.....	2 25

46 coarse combs, at 5 cents.....	\$2 30
25 dust pans, at 10 cents.....	2 50
110 daubers, at 12½ cents.....	13 75
27 door mats, at \$3.....	81 00
5 mops, at 8 1-3 cents.....	42
13 mop sticks, at 6 2-3 cents.....	71
7 mop wringers, at \$1.50.....	10 50
35 paper tacks, at 3 cents.....	1 05
2 rat traps, at 20 cents.....	40
3 window cleaners, at 50 cents.....	1 50
14 oil cans, at 25 cents.....	3 50
8 clothes baskets	3 50
62 coffee pots, at \$1.....	62 00
33 agate cups, at 11 cents.....	3 63
17 agate ladles, at 10 cents.....	1 70
60 pie pans	2 50
2 sprinklers, at 25 cents.....	50
76 boxes axle grease, at 12½ cents.....	9 50
4 step ladders, at \$1.50.....	6 00
10 cans harness oil, at 20 cents.....	2 00
34 wash basins, at 30 cents.....	10 20
42 cakes harness soap, at 10 cents.....	4 20
136 papers pins, at 5 cents.....	6 80

\$850 61

CLOTHING.

130 blouses at \$3.75.....	\$487 50
37 caps (uniform), at 65 cents.....	24 02
111 cotton coats, at \$1.....	111 00
8 rubber coats (old), at \$1.....	8 00
136 drawers, at 35 cents.....	46 80

65 pairs gloves, at 6½ cents.....	\$4 23
52 handkerchiefs, at 5 cents.....	2 60
110 straw hats, at 16 cents.....	17 60
34 jumpers, at 50 cents.....	17 00
859 pairs mittens, at 25 cents.....	214 75
125 overalls, at 50 cents.....	62 50
540 woolen shirts, at 37½ cents.....	202 50
2,880 shoe laces, at 50 cents per gross.....	10 00
28 pairs shoes, at \$1.18.....	33 04
431 pairs cotton socks, at 6 2-3 cents.....	28 73
469 suspenders, at 12½ cents.....	58 62
250 trousers, at \$2.81.....	702 50
1,419 undershirts, at 35 cents.....	496 65
244 vests, at 94 cents.....	229 36
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	\$2,757 40
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GARDEN.

1 mowing machine.....	\$15 00
2 wheelbarrows.....	5 00
1 grindstone.....	2 50
2 harrows.....	14 00
1 plow.....	8 00
1 corn plow.....	4 00
1 shovel plow.....	3 00
2 cultivators.....	5 00
1 seed drill.....	2 50
2 hand cultivators.....	4 00
2 scythes and snathes.....	2 00
1 corn marker.....	1 50
1 hatchet.....	50

1 hand saw.....	\$0 40
1 axe.....	60
6 dung forks.....	2 40
2 snow shovels.....	70
6 shovels.....	1 80
1 scoop shovel.....	40
2 spades.....	80
1 sprinkling pot.....	60
18 hoes.....	3 60
6 onion hoes.....	1 50
1,400 pots.....	11 00
6 pairs ice tongs.....	6 00
9 garden rakes.....	2 25
1 crowbar.....	75
1 sledge.....	75
8 pickaxes.....	3 20
50 hotbed sash at \$1.30.....	65 00
1 meat saw.....	1 50
1 butcher knife.....	25
1 butcher steel.....	50
4 spading forks.....	1 60
2 potato markers.....	2 00
2 scythes.....	1 50
1 garden line.....	1 00
1 seed drill.....	6 00
2 insect-powder bellows.....	5 00
10 baskets, at 70 cents.....	7 00
2 lanterns.....	60

\$195 70

CONSTRUCTION DEPARTMENT.

1 lawn mower.....	\$5 00
2 scythes and snathes.....	2 00
10 shovels.....	2 50
7 scoop shovels.....	2 50
4 picks.....	1 60
7 iron rakes.....	1 75
3 pinch bars.....	1 80
2 steel bars.....	1 50
1 crosscut saw.....	1 00
7 bucksaws.....	2 40
1 coal screen.....	75
2 bushel baskets.....	1 25
10 hoes.....	2 50
5 axes.....	2 75
4 ice tongs.....	4 00
2 wheelbarrows.....	4 00
1 sledge.....	75
2 iron wedges.....	40
27½ feet rope.....	1 25
1 stove.....	6 00
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	\$45 70
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TAILOR SHOP.

1 sewing machine.....	\$30 00
1 tailor stove.....	8 00
4 irons.....	4 00
5 geese.....	8 00
3 chairs.....	75
3 cuspidors.....	75

2 pails	\$0 50
2 pairs scissors	1 50
2 brooms	30
1 ironing board	20
3 whisk brooms	25
2 tables	2 00
2 brushes	30
1 coal hod	40
1 dust pan	10
1 clock	2 00
2 hand basins	30
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	\$59 35
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. SHOE SHOP.

2 shoe benches and tools	\$5 00
12 pair lasts	36
2 chairs	50
1 broom	10
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	\$5 96
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BAKE SHOP.

3 troughs (large)	\$5 00
2 provers	1 00
1 pair scales	2 50
5 brooms	75
1 blacking brush	25
2 dippers	20
8 pails	2 00

2 peels.....	\$1 00
2 bread brushes.....	80
2 dough knives.....	60
2 scrapers	80
2 shovels	70
3 pokers.....	60
2 mashers.....	50
1 sieve	20
1 cullender	50
3 dust pans.....	30
2 flour barrels.....	2 00
6 molasses cans.....	1 80
360 pie tins, at 5 cents.....	18 00
50 bread pans, at 7 cents.....	3 50
60 cookie pans, at 10 cents.....	6 00
3 rubber blankets, at 75 cents.....	2 25
1 potato stove.....	6 00
9 frames for oven.....	4 50
5 grates for oven.....	2 50
4 mop sticks.....	40
4 mops	50
25 pounds of hops.....	2 50
20 pounds of malt.....	1 60
3 rolling pins.....	60
5 scrubbing brushes.....	75
2 fire extinguishers.....	8 00
2 hand grenades.....	1 00
1 palette-knife	50
30 biscuit pans.....	3 00
2 coal hods.....	50

1 whisk broom.....	\$0 08
1 hatchet.....	50
17 aprons.....	1 70
2 towels.....	25
1 window brush.....	15
2 yeast tubes.....	2 00
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	\$88 28
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BARBER SHOP.

2 barber's chairs and stools.....	\$30 00
4 mirrors	4 00
2 lockers.....	3 00
3 benches	3 00
2 chairs	50
3 hair brushes	1 50
5 razors	3 75
1 pair clippers.....	2 00
4 shaving cups.....	1 00
67 towels	6 70
8 aprons	80
5 rollers	75
1 hot water can.....	1 00
1 dust brush.....	20
4 hair dusters.....	1 20
1 dust pan.....	10
2 wash basins.....	40
2 water pails.....	50
3 cuspidors	75
2 pair shears.....	2 00

4 bowls	\$0 32
2 brooms	40
2 whisk brooms.....	20
1 mop	25
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	\$63 32
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PAINT SHOP.

30 gallons linseed oil, at 38 cents.....	\$11 40
40 gallons turpentine, at 58 cents.....	23 20
100 pounds white lead, at 5½ cents.....	5 75
20 pounds putty, at 3 cents.....	60
1 duster	50
2 putty knives, at 25 cents.....	50
6 brushes (assorted).....	5 25
6 sash tools.....	1 50
1 palette-knife	60
1 whitewash brush.....	45
20 pounds venetian red.....	1 20
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	\$50 95
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MAIN KITCHEN.

4 80-gallon kettles, 6 50-gallon kettles, 8 steam roas- ters, 2 warming, 1 6-fire duplex range, 5 dozen solid baskets, 10 dozen perforated baskets.....	\$3,600 00
5 10-gallon tea and coffee urns.....	250 00
1 No. 1 potato masher.....	30 00
1 No. 5 meat cutter.....	25 00
9 carving knives.....	5 25

1 hatchet	\$0 75
2 steels	1 00
2 can openers.....	50
4 stirring paddles.....	40
1 salt box.....	1 00
4 coal hods.....	1 20
6 carving boards.....	40
4 shelf racks.....	2 00
1 cupboard	3 00
2 sugar boxes.....	3 00
2 potato mashers (hand).....	90
10 roasting pans (large).....	20 00
30 roasting pans (small).....	30 00
6 dish pans.....	2 50
4 spoons (large).....	40
3 dippers (large).....	30
4 dippers (small).....	40
2 scoops	30
7 skimmers	70
5 iron forks, at 40 cents.....	2 00
2 tubs (large), at 75 cents.....	1 50
16 tubs (small), at 50 cents.....	8 00
2 mixing troughs.....	5 00
3 shovels, at 35 cents.....	1 05
1 engine	35 00
1 hot water boiler.....	50 00
8 benches, at \$1.....	8 00
2 writing desks.....	2 00
1 refrigerator	10 00
4 water cans, at \$2.50.....	10 00

2 double fry pans.....	\$20 00
1 butter cutter.....	45 00
1 cuspidor	25
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	\$4,076 70
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MAIN DINING HALL.

14 1-3 dozen soup tureens, at \$3.....	\$43 00
12½ dozen soup ladles, at \$2.....	25 50
14½ dozen platters, at \$4.50.....	65 25
86 dozen bowls, at 85 cents.....	73 10
29½ dozen vegetable dishes, at \$1.75.....	51 62
68 7-12 dozen plates, at 75 cents.....	51 43
½ dozen saucers.....	17
12 dozen molasses cups, at 20 cents.....	2 40
137 castors, at \$1.40.....	191 80
284 pepper boxes, at 5 cents.....	14 20
28½ dozen vinegar cruets, at 60 cents.....	17 55
295 salt dishes, at 3 cents.....	8 85
11½ dozen mustard cups, at 50 cents.....	5 62
35 knife boxes, at 10 cents.....	3 50
2 bread knives, at 60 cents.....	1 20
84 1-12 dozen table knives, at \$1.35.....	113 52
17 5-12 enamel plates, at \$2.10.....	36 57
85 dozen forks, at \$1.35.....	114 75
85 dozen spoons, at 35 cents.....	29 75
6 pitchers, at 25 cents.....	1 50
98 coffee cans, at \$1.....	98 00
24 curtains, at \$1.....	24 00
155 aprons, at 10 cents.....	15 50

7 chairs, at 25 cents.....	\$1 75
44 brooms, at 10 cents.....	4 40
33 scrub brushes, at 15 cents.....	4 95
6 dust brushes, at 10 cents.....	60
4 window brushes.....	40
1,046 stools, at 10 cents.....	104 60
31 dust pans, at 10 cents	3 10
47 pails, at 25 cents.....	11 75
8 mop sticks, at 10 cents.....	80
10 mop heads, at 15 cents.....	1 50
2 jugs, at 30 cents.....	60
7 overalls, at 40 cents.....	2 80
9 sheets, at 30 cents.....	2 70
6 jumpers, at 40 cents.....	2 40
1 rubber apron	10
1 bread cutter	2 50
1 clock	4 00
150 towels, at 20 cents.....	30 00
20 tables, at \$28.....	560 00
5 canvas aprons, at 20 cents.....	1 00
6 kettle brushes, at 5 cents.....	30
1 pair rubber boots, at \$1.75	1 75
3 butter prints, at 10 cents.....	30
1 butter paddle	20
1 colander	30
1 dipper, at 10 cents	10
10 fire extinguishers, at \$5.....	50 00
3 fish slicers (large), at 70 cents.....	2 10
4 fish slicers (small), at 50 cents.....	2 00
1 frying pan	40

3 meat forks, at 40 cents.....	\$1
1 gong	2
1 griddle, at 80 cents	
1 hose reel	1
150 feet hose, at 8 cents.....	12
1 pair ice tongs.....	2
82 waiters' coats, at 75 cents.....	61
1 mirror	
1 comb	
143 mustard spoons, at 2 cents.....	2
1 marble slab	2
1 monkey wrench	
1 nut meg grater	
1 oil can	
150 bread plates, at 5 cents.....	7
206 butter plates, at 5 cents.....	10
3 padlocks, at 50 cents.....	1
3 rat traps	1
1 small refrigerator	5
12 spittoons, at 25 cents.....	3
1 sieve	2
1 strainer	1
1 snow shovel	3
2 sprinkling pots	4
1 tool box	3
7 tables (large), at \$2.50.....	17
13 tables (small), at \$1.....	13
1 carving table	2
2 thermometers	6
7 table racks, at 50 cents.....	3
6 water can covers, at 40 cents.....	2

2 wood horses, at 50 cents.....	\$1 00
2 window poles	80
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	\$2,108 14
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BLACKSMITH SHOP.

1 forge	\$18 00
1 anvil	5 00
3 hammers	3 75
18 tongs	9 00
3 cold chisels	75
2 hot chisels	1 00
2 swedges (top).....	50
5 swedges (bottom, assorted).....	1 25
15 taps (assorted).....	3 75
1 vise	12 00
1 hand drill.....	4 00
1 sledge hammer	2 00
1 tire upsetter	6 50
1 kit shoeing tools.....	3 00
5 S wrenches	1 25
1 set taps and dies.....	11 50
1 bolt shears	3 00
1 large monkey wrench	2 50
2 screw drivers.....	1 00
1 square	75
100 lbs. round iron.....	3 00
50 lbs. toe calk steel.....	1 50
$\frac{1}{2}$ ton coal.....	2 00
10 punches, drills, etc.....	4 80
1 brace	75

1 tire wheel measure.....	\$0 95
1 chair	25
1 swedge block	5 23
1 broom	15
1 tire bender.....	8 00
1 tire upsetter.....	17 00
10 drills (assorted).....	40
5 pounds horse-shoe nails.....	1 00
150 pounds horseshoes, at 3 cents.....	4 50

\$140 03

POLICE HEADQUARTERS.

2 writing desks	\$4 00
1 square table.....	50
2 water pails	20
2 small cuspidors.....	30
1 lantern	30
1 shoe brush	10
2 brooms	30
1 whisk broom.....	08
1 duster	10
1 dust pan	07
2 lamp chimneys	12
1 lamp globe	25
8 sheets	2 40
7 pillow cases.....	70
8 hand towels	80
1 wash basin	1 00
4 single blankets	5 00
1 bed spread	75

Main Guard House.

1 stove	\$5 00
8 water pails	2 00
1 coffee pot	50
8 bowls	50
4 knives and forks	40
1 clock	2 00
1 mirror	35
6 chairs	1 50
2 stools	20
1 lantern	30
1 snow shovel	40
2 brooms	30
2 brushes	20
2 mops	20
1 oil can	15
1 table	1 00
1 shoe brush	10
2 cuspidors	50
2 pillow cases	20
2 hand towels	20
8 sheets	2 40
12 blankets	30 00

D. L. & W. Bridge Station.

1 stove	5 00
2 water pails	50
1 oil can	15
1 lantern	30
1 snow shovel	40
2 scrub brushes	20

2 chairs	\$0 50
1 stool	10
1 broom	15
1 whiskbroom	08
2 towels	25
1 dust pan	07

River Guard House.

1 stove	5 00
1 table	1 50
5 chairs	1 25
1 wash basin.....	15
1 mop	10
1 broom	15
1 whiskbroom	16
3 water pails	75
1 snow shovel	40
1 lantern	30
1 lamp	35
1 oil can	15
1 towel .....	.....
1 cuspidor	25
7 single blankets.....	8 75
1 blacking brush	10

\$96 35

CARPENTER SHOP.

5 handsaws	\$3 00
8 planes	4 00
1 tool chest	2 00

2 steel squares.....	\$1 50
3 claw hammers.....	1 50
1 compass	50
1 brace	40
1 set bits	2 50
1 adz	1 00
1 hand axe	75
1 drawknife	50
6 handscrews	1 80
2 work benches	4 00
6 gauges	40
6 chisels (assorted).....	1 50
23 molding planes	11 50
1 philester	1 00
2 dados	1 80
1 rabbit plane	1 00
2 try-squares	70
1 bevel	35
2 screw drivers.....	50
1 sawset	40
1 diamond	3 50
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	\$46 10
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TIN SHOP.

1 beader cutter	\$5 00
1 bench	2 00
2 chisels	80
2 copper soldering irons.....	1 20
1 fire pot	1 50

3 hand grooves.....	\$
3 hammers	
1 mallet	
1 mangle	
2 plyers	
5 punches	
1 pair rollers	
2 rivet sets.....	
1 pair shears.....	
1 pair shears (bent).....	
1 pair shears (bent).....	
1 pair shears (bent) holder.....	
5 stakes	
1 sledge	
1 sheet iron folder.....	
1 square pan swedge	
1 square iron	
1 burring	
1 turning machine	
1 vise	

\$59

MISCELLANEOUS.

41 sheets blotting paper	\$1
79 packages envelopes, large, at 5 cents	3
312 packages envelopes, small, at 3½ cents.....	9
13 bottles ink (Arnold's), at 27 cents	3
71 bottles ink, black, at 2½ cents.....	1
36 bottles ink, red	1

70 bottles mucilage, at 3 cents.....	\$2 10
11 bottles Terry's mucilage	2 07
679 memorandum pads	9 75
29 gross foolscap paper	3 80
196 gross note paper, at 4 cents.....	7 84
132 pencils	1 17
3 gross pens, at 75 cents	2 25
6 blue pencils	25
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	\$50 83
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RECAPITULATION.

Buildings and real estate	\$371,500 00
Commandant's residence	1,047 92
Surgeon's cottage	75 00
Adjutant's cottage.....	60 00
Quartermaster's cottage	169 08
Headquarters	1,284 70
Headquarters stable	2,993 15
Hospital department	7,961 71
Engineer's department	8,605 46
Florist's department	2,426 31
Quartermaster's office	81 05
Quartermaster's store	155 45
Second-hand store	48 05
Laundry	4,107 25
Laundry, hospital	1,916 85
Bathroom	401 60
Furniture and furnishings in Barracks.....	20,838 71
Main kitchen	4,076 70

Main dining hall.....	\$2,108 1
Police headquarters	96 1
Provisions	1,040 1
Household stores	850 1
Clothing	2,757 1
Farm	3,799
Garden	195
Construction department	45
Band property	1,820
Bake shop	88
Barber shop	63
Blacksmith shop	140
Carpenter shop	46
Paint shop	50
Shoe shop	5
Tailor shop	59
Tin shop	59
Grease house	22
Miscellaneous	50

I certify that the within is a correct statement of property
hand to the best of my knowledge and belief.

C. O. SHEPARD,

Commandant

STATE OF NEW YORK.

No. 12.

IN SENATE,

JANUARY 19, 1900.

LIST OF MEMBERS

OF THE

SENATE OF THE STATE OF NEW YORK

FOR THE YEAR 1900.

WITH POLITICS, POST-OFFICE ADDRESS AND RESIDENCE IN ALBANY.

TIMOTHY L. WOODBRUFF, OF KINGS, Lieutenant-Governor and President of the Senate.

TIMOTHY E. ELLSWORTH, OF NIAGARA, Temporary President.

JAMES S. WHIPPLE, OF CATTARAUGUS, Clerk.

Dist.	NAMES OF SENATORS.	Politics.	Post-office address.	Residence in Albany.
1	John L. Havens.....	Democrat ..	Center Moriches	The Ten Eyck.
2	James Norton	Democrat ..	Glen Cove	140 State street.
3	Thomas H. Cullen	Democrat ..	256 President street, Brooklyn ..	The Ten Eyck.
4	David Floyd Davis	Republican ..	80 Hewes street, Brooklyn ..	The Ten Eyck.
5	Michael J. Coffey	Democrat ..	42 Fourth place, Brooklyn ..	The Ten Eyck.
6	William J. La Roche	Democrat ..	31 Plaza street, Brooklyn ..	The Ten Eyck.
7	Patrick H. McCarren	Democrat ..	169 Wythe avenue, Brooklyn ..	The Ten Eyck.
8	Henry Marshall	Republican ..	546 Madison street, Brooklyn ..	40 Eagle street.
9	Joseph Wagner	Democrat ..	900 Bushwick avenue, Brooklyn ..	The Ten Eyck.
10	John Francis Ahearn	Democrat ..	296 East Broadway, New York ..	The Ten Eyck.
11	Timothy D. Sullivan	Democrat ..	17 Great Jones street, New York ..	Keeler's.
12	Samuel J. Foley	Democrat ..	9 Attorney street, New York ..	The Ten Eyck.
13	Bernard F. Martin	Democrat ..	119 Waverly place, New York ..	22 South Hawk street.
14	Thomas Francis Grady	Democrat ..	151 East 30th street, New York ..	9 South Hawk street.
15	Nathaniel A. Elsberg	Republican ..	155 East 57th street, New York ..	131 Lancaster street.
16	Louis Munzinger	Democrat ..	267 West 25th street, New York ..	The Ten Eyck.
17	George W. Plunkitt	Democrat ..	323 West 51st street, New York ..	The Ten Eyck.

19	John Ford.....	Republican.	253 West 95th street, New York....	The Ten Eyck.
20	Thomas F. Donnelly.....	Democrat	151 East 92d street, New York....	132 State street.
21	Richard H. Mitchell.....	Democrat	1535 Washington ave., New York	The Ten Eyck.
22	William J. Graney.....	Democrat	Dobbs Ferry.....	48a Dove street.
23	Louis F. Goodsell.....	Republican	Highland Falls.....	Stanwix Hall.
24	Henry S. Ambler.....	Republican	Chatham.....	
25	Jacob Rice.....	Democrat	Rondout.....	Stanwix Hall.
26	William L. Thornton.....	Republican	Monticello.....	186 Lancaster street.
27	Hobart Krum.....	Republican	Schoharie.....	5 Elk street.
28	Edgar Truman Brackett.....	Republican	Saratoga Springs.....	The Ten Eyck.
29	Curtis N. Douglas.....	Democrat	4 Elk street, Albany.....	4 Elk street.
30	Frank M. Boyce.....	Democrat	East Schodack.....	Stanwix Hall.
31	George Chaboon.....	Republican	Ansable Forks.....	40 Lancaster street.
32	George R. Malby.....	Republican	Ogdensburg.....	The Ten Eyck.
33	James D. Feeter.....	Republican	Little Falls.....	The Ten Eyck.
34	Henry J. Coggeshall.....	Republican	Waterville.....	156 State street.
35	Elon R. Brown.....	Republican	Watertown.....	228 State street.
36	Horace White.....	Republican	713 James street, Syracuse.....	5 Elk street.
37	Nevada N. Stranahan.....	Republican	Fulton.....	5 Elk street.
38	William E. Johnson.....	Republican	Waverly.....	Stanwix Hall.
39	Benj. Martin Wilcox.....	Republican	Auburn.....	Stanwix Hall.
40	Charles T. Willis.....	Republican	Watkins.....	Stanwix Hall.
41	Franklin D. Sherwood.....	Republican	Hornellsville.....	The Ten Eyck.
42	John Raines.....	Republican	Canandaigua.....	109 Lancaster street.
43	Cornelius R. Parsons.....	Republican	Rochester.....	190 State street.
44	William W. Armstrong.....	Republican	813 Powers block, Rochester.....	The Ten Eyck.
45	Timothy E. Ellsworth.....	Republican	Lockport.....	5 Elk street.

LIST OF MEMBERS OF THE SENATE OF THE STATE OF NEW YORK FOR THE YEARS 1900-1901—(Concluded).

Dist.	NAMES OF SENATORS.	Politics.	Post-office address.	Residence in Albany.
46	Lester H. Humphrey	Republican.	Warsaw	5 Elk street.
47	William F. Mackey	Democrat ..	54 Albany street, Buffalo	The Ten Eyck.
48	Samuel J. Ramsperger	Democrat ..	232 Elm street, Buffalo	The Ten Eyck.
49	George A. Davis	Republican.	Lancaster	The Ten Eyck.
50	Frank W. Higgins	Republican.	Olean	5 Elk street.

Republicans	27
Democrats	23

 50

FOURTH ANNUAL REPORT

OF THE

State Commissioner of Excise

OF THE

STATE OF NEW YORK.

FOR THE YEAR ENDING SEPTEMBER 30, 1899.

TRANSMITTED TO THE LEGISLATURE JANUARY 16, 1900.

ALBANY:

JAMES B. LYON, STATE PRINTER.

1900.



STATE OF NEW YORK.

No. 18.

IN SENATE

JANUARY 16, 1900.

REPORT

OF THE

STATE COMMISSIONER OF EXCISE.

STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, *January 16, 1900.*

To the Honorable the Legislature of the State of New York:

As required by law, I herewith respectfully present my report
for the fiscal year ending September 30, 1899.

HENRY H. LYMAN,

State Commissioner of Excise.

Officers and Employes of the Department.

The Capitol—Albany, N. Y.

HENRY H. LYMAN	Commissioner.
MAYNARD N. CLEMENT	Deputy Commissioner.
JAMES P. KIRBY	Superintendent of Special Agents.
ALBERT J. GILBERT	Assistant Superintendent of Special Agents.
SILAS B. LYMAN	Secretary.
EDGAR A. WAUGH	Confidential Clerk.
PATRICK W. CULLINAN	General Counsel.
WILLIAM E. SOHENOK	Assistant Counsel.
HENRY GALLIEN	Auditor.
CHARLES D. PHILLIPS	Principal Bookkeeper.

GEORGE HILLIARD	Special Deputy Commissioner for the Boroughs of Manhattan and the Bronx, 1 Madison avenue, New York city.
HARRY W. MICHELL	Special Deputy Commissioner for the Borough of Brooklyn, 303 Washington street, Brooklyn, N. Y.
GEORGE L. NICHOL	Special Deputy Commissioner for the Borough of Richmond, Tompkinsville, Staten Island, N. Y.
DANIEL O'GRADY	Special Deputy Commissioner for the County of Erie, Ellicott Square Build- ing, Buffalo, N. Y.
EDWARD DOWLING	Special Deputy Commissioner for the Borough of Queens, Long Island City.

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REPORT.

STATE OF NEW YORK:

DEPARTMENT OF EXCISE,

ALBANY, N. Y., *January 16, 1900.*

As provided by law, I have the honor to present my annual report of the transactions of this Department for the fiscal year ending September 30, 1899.

This report contains a detailed statement of all financial transactions, together with a recital of the general business done by the Department and results accomplished during the year.

As in former reports, the different branches of the work of the Department will be taken up and considered under their appropriate headings and statements and tables will be given which will show fully and in detail the results and operation of the law in every city and town in the state.

FINANCIAL STATEMENT

For the year ending September 30, 1899.

Appropriation for expenses of Department, chap-

ter 593, Laws of 1898.....	\$300,300 00
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Balance on hand October 1, 1898.....	66,286 02
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Total	\$366,586 02
-----------------	--------------

Total expenses of Department for twelve months

ending September 30, 1899.....	274,862 10
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Balance on hand October 1, 1899.....	\$91,723 92
--------------------------------------	-------------

Total amount received from liquor tax certificates, transfers and fines, for twelve months ending September 30, 1899.....		\$12,643,593 64
County treasurers' fees.....		61,344 93
Leaving a net balance, for the fiscal year, of.		\$12,582,248 71
Of this amount the state's share was.....		\$4,231,231 06
The cities' and towns' share was.....		8,351,017 65
Total .		\$12,582,248 71

CERTIFICATE STATEMENT.

For the year ending September 30, 1899.

Total number of liquor tax certificates of all kinds issued during the above period.....	31,709
Number of certificates issued from October 1, 1898, to April 30, 1899, inclusive.....	2,678
Number of certificates issued from May 1, 1899, to September 30, 1899, inclusive.....	29,031
Number of certificates surrendered from May 1, 1899, to September 30, 1899, inclusive.....	1,292
Number of certificates in force September 30, 1899 .	27,739

Number and class of certificates issued from May 1, 1899, to
September 30, 1899, inclusive:

Subdivision 1 (Section 11) hotels and saloons....	25,085
Subdivision 2 (Section 11) storekeepers.....	2,529

Subdivision 3 (Section 11) pharmacists.....	1,213
Subdivision 4 (Section 11) common carriers.....	152
Subdivision 5 (Section 11) bottler's vehicles.....	16
Subdivision 6 (Section 11) alcohol.....	36
<hr/>	
Total	29,031
<hr/> <hr/>	

COMPARATIVE STATEMENT OF CERTIFICATES IN FORCE

Under the last year of the old law and the years 1896-97, 1897-98
and 1898-99 of the new law.

Licenses reported in force April 30, 1896 (last year of old law).....	33,437
Liquor tax certificates in force September 30, 1897	27,953
Liquor tax certificates in force September 30, 1898	27,897
Liquor tax certificates in force September 30, 1899	27,739
Reduction in places, first year of new law as com- pared with last year of old law.....	5,484
Reduction in places, second year of new law as compared with last year of old law.....	5,540
Reduction in places, third year of new law, as compared with last year of old law.....	5,698
<hr/> <hr/>	

COMPARATIVE STATEMENT OF NET RECEIPTS

Under the last year of old law and the years 1896-97, 1897-98 and
1898-99 of new law.

Year 1896.

Total receipts under the old law for twelve months ending April 30, 1896.....	\$3,172,376 58
*Expense of collection for same period.....	252,782 77
Net revenue in localities where licenses were is- sued	\$2,921,268 62

Ratio of expense of collection to amount collected 8 per cent.

Year 1896-97.

Total receipts under Liquor Tax Law from October 1, 1896, to September 30, 1897, inclusive.....	\$12,267,012 59
Rebates paid during above period..	\$517,971 09
County treasurers' fees	61,488 31
Expenses of Department.....	263,647 43
	<hr/> 843,106 83
Net revenue	\$11,423,905 76

Ratio of expense of collection to gross amount collected 2.65 per
cent.

* Includes \$1,674.81 expense of excise boards in no-license towns.

Year 1897-98.

Total receipts under Liquor Tax Law from October

1, 1897, to September 30, 1898, inclusive.....	\$12,640,718 01
Rebates paid during above period..	\$815,988 86
County treasurers' fees	60,277 31
Expenses of Department	264,317 94
	<u>1,140,584 11</u>
Net revenue	<u>\$11,500,133 90</u>

Ratio of expense of collection to gross amount collected 2.567 per cent.

Year 1898-99.

Total receipts under Liquor Tax Law from October

1, 1898, to September 30, 1899, inclusive.....	\$12,643,593 64
Rebates paid during above period...	\$921,475 88
County treasurers' fees.....	61,344 93
Expenses of Department	274,862 10
	<u>1,257,682 91</u>
Net revenue	<u>\$11,385,910 73</u>

Ratio of expense of collection to gross amount collected 2.659 per cent.

STATEMENT

Of amounts received from the issue of liquor tax certificates to common carriers (subdivision IV) to beer bottlers' wagon certificates (subdivision V), and from fines and penalties:

Year 1896-97.

Subdivision IV	\$32,850 20
Rebates paid on subdivision IV certificates.....	4,266 66
Net revenue	<u>\$28,583 54</u>

ANNUAL REPORT OF THE

Year 1897-98.

Subdivision IV	\$26,216 81
Subdivision V	5,125 49
Fines and penalties	2,854 70
	<hr/>
	\$34,197 00
Rebates paid on subdivision IV certificates.....	10,550 01
	<hr/>
Net revenue	\$23,646 99
	<hr/> <hr/>

Year 1898-99.

Subdivision IV	\$28,566 73
Subdivision V	1,533 33
Fines and penalties	25,622 18
	<hr/>
	\$55,722 24
Rebates paid on subdivision IV certificates.....	6,983 41
	<hr/>
Net revenue	\$48,738 83
	<hr/> <hr/>

**STATEMENT OF SURRENDERED CERTIFICATES AND REBATES
PAID.**

Year 1896-97.

Rebates paid on surrendered certificates by county treasurers, special deputy commissioners and State Commissioner of Excise, from October 1, 1896, to September 30, 1897, inclusive.....	\$517,971 09
	<hr/> <hr/>

Year 1897-98.

Total number of certificates surrendered for rebate
between, October 1, 1897, and September 30,
1898, inclusive 4,026

Certificates issued under subdivisions 1 and 2 of section 11:

State's proportion of rebates paid	\$268,478 21
Localities' proportion of rebates paid.....	536,960 64
Subdivision IV certificates (entire rebate paid by state)	10,550 01

Total amount paid	\$815,988 86
-------------------------	--------------

Year 1898-99.

Total number of certificates surrendered for rebate
between October 1, 1898, and September 30,
1899, inclusive 4,495

Certificates issued, under subdivisions 1 and 2 of section 11:

State's proportion of rebates paid.....	\$304,830 82
Localities' proportion of rebates paid.....	609,661 65
Subdivision IV certificates (entire rebate paid by state)	6,983 41

Total amount paid.....	\$921,475 88
------------------------	--------------

A review of the Excise Department's work for the last year shows a large increase in every branch thereof. This is particularly true of the law department, which in addition to answering many legal questions daily has appeared in 453 actions of which 92 were pending in the various courts of the state at the beginning of the fiscal year, and 361 commenced since that time. During the past year more cases have been begun by the Department

and more cases have been brought against it than ever before in the same period. In the general result of this extensive litigation it has had reasonable success. On account of the statutory rights and privileges now given those desiring to traffic in liquors, the liquor trade may ask the courts to determine such rights and privileges as freely as in transactions concerning other branches of commerce. Because of the immense interests involved and the need of having many legal questions of great concern both to the state and the liquor trade speedily and finally determined, the Department has advanced such litigation in which it has been involved as rapidly as possible through the Appellate courts.

The power of arbitrary and whimsical action on the part of officials in issuing, refusing or taking away license is gone. It is, therefore, for the interest of all that judicial decisions of recognized authority covering such important questions be had as early as possible.

Upon questions of local option alone a large number of actions, based upon alleged errors or omissions of local election officers, were brought against the Department. Forty-one actions were brought to compel the issuance of certificates upon these alleged technical errors. The Department was successful in all of these cases. The courts upheld the expressed will of the people regardless of mistakes or dereliction of duty, on the part of the election officials, that had not prejudiced the result.

The suppression of the use of slot gambling machines has had special attention, and the efforts of the Department to rid the state of these nuisances, so far as the saloons and hotels are concerned, have been uniformly successful and satisfactory. This

evil was of recent and mushroom growth and a most vicious form of gambling, to suppress which the Legislature of last winter, without party division, passed a most drastic law.

A large number of actions on bonds given for liquor tax certificates were brought by the Department against dealers who run these machines, with success in every case, resulting in judgments against the defendants and their bondsmen and collection of many thousands of dollars thereon. This Department litigation having established the character of slot machines as gambling devices, district attorneys are now following them up, in localities where public sentiment demands it, with successful prosecutions upon criminal complaints.

The collections of the fiscal year as shown by figures heretofore furnished were a few thousand dollars more than last year.

The rebates exceeded those of last year and have gradually increased each year since the law went into effect. No line of the Department's business makes more work than that of rebates, as in almost every case where a certificate is surrendered for rebate it is done by an assignee, attorney in fact, judgment creditor or some other person in a representative capacity, and it frequently happens that two or three parties claim the same rebate.

More criminal convictions for violation of the Liquor Tax Law have been secured than during any previous year; at the same time there have been fewer arrests for intoxication.

Statistics of arrest for drunkenness and public intoxication for the fiscal year have been obtained and compiled, and show a gratifying decrease.

The increasing demands for information and statistics as to the liquor traffic and matters incidental thereto have been supplied so far as possible. Several thousand copies of the law,

annotated with reference to all court decisions, including all cases officially reported relating to the Liquor Tax Law, and many cases not yet reported, together with a table of over three hundred cases relating to the same, have been prepared, published and distributed, mostly to those applying for the same.

**IMPROVED CONDITIONS IN THE ENFORCEMENT AND
OBSERVANCE OF THE LAW.**

The indifference and contempt with which all excise laws were treated under the old system, when the traffic was wholly controlled by local influences and surroundings and by personal opinions and prejudices, have to a great extent disappeared.

When the present law took effect quite a number of towns were permitting the trade to be carried on without any reference to or observance of the then existing law. Liquors were sold by any one who chose without any pretence of license or payment of any fee whatever. In some localities much less than the minimum legal fee was accepted, while in others widely differing prices were exacted from those situated precisely alike. The minimum fee was the one most frequently required, and even for this credit was sometimes given and the debt never paid. Some towns elected no boards of excise, as required by law; some had boards that were said to give verbal permission to traffic without payment of any fee, while others had a system of requiring the applicant to have the endorsement of a local referee who was usually a local political leader or so-called boss.

All these conditions have disappeared, and although there are yet some sections of the state where the law is evaded to a considerable extent and where public sentiment is indifferent to its enforcement, yet the general tendency is toward a greater degree of respect and obedience than was ever before accorded any ex-

cise law. Fewer and fewer complaints calling attention to violations of the law are being received which were formerly very numerous. The complaints most frequently received now are of the "they say" or that violations are "suspected" character. This decrease in complaints, together with the facts as shown by the compiled statistics of arrest for drunkenness, clearly proves that the illicit traffic is constantly growing less, and such of it as still remains is much less defiant and more cautious.

**AWAKENED INTEREST OF THE PEOPLE ENCOURAGES
OFFICIALS.**

In my last year's report, I referred to the matter of increasing interest of the people in excise affairs and discussed the same at some length. As was then pointed out, the agitation and thorough discussion of excise matters has done much to familiarize the people with the provisions of the law and the benefits which have been received and may be secured thereunder when fairly understood and decently observed.

The demand for copies of the law and legal decisions thereon, which has so greatly increased, indicates active and continued interest. The numerous calls for statistics giving results of the law show that the people are becoming better acquainted with its general theory and intent as well as the means for its enforcement and its general results.

Many localities, where local officials have never before enforced any excise statute, have during the last year had fair administration of the present one. In certain parts of the state, the officials charged with enforcement of law seem to have been awakened to their duties under the present excise statute through the action and demands of private citizens acting individually or through the so-called "law and order" societies, many of which have been organized within the last year.

The loud cry, sent out in 1896 by the enemies of the act, that it could not be enforced, is no longer heard, but in its place words of caution are given to careless and law defying dealers by their friends while there is an imperative demand for better observance and better enforcement from those who earnestly desire the public good.

LIQUOR DEALERS DESIRE OBSERVANCE OF THE LAW.

Liquor dealers themselves, who have large interests in the trade, have in some instances given valuable assistance to the authorities in compelling observance of the law. Within a year, in one large city in the state, nearly all of the brewers and many dealers united in a request that all liquor dealers of that city be compelled to observe the provisions of the law. In the appeal referred to they say:

“It is a well known fact that charges are made that many saloon keepers have persisted in an open and defiant violation of the liquor tax law. As citizens interested in the general enforcement of all the laws, we cannot honestly or consistently make an exception of any particular law, nor attempt to criticize any persons or organizations who are working for the enforcement of every law. We therefore pledge ourselves to support all reasonable and honest efforts to secure the enforcement of all laws and to withhold our assistance and support from those who upon proper information and evidence may be prosecuted for their violation in any court.”

A representative of one of the firms signing this request, when asked for the motives which caused the same, said:

“The fact is that violations at all times endanger the licenses of the violators, and when a certificate is annulled it means a loss of patronage for the breweries. The fact has come to be recognized that violations are dangerous from two points of view. The violator may be proceeded against criminally, by indictment and conviction, or evidence may be presented to a judge who has power to revoke the tax certificate.”

The foregoing statement indicates that recognizing the good policy of complying with the law they recommend so doing. Little or no trouble has been met with from reputable and responsible dealers. Their traffic is open and legitimate. They obey the statutes, wanting no special favors from any source, and only asking that the law be fairly and impartially administered that they may be protected against the illegitimate competition of crooked dealers. Complaints made by this class of men have, as a rule, been well founded and have resulted usually in conviction of the offender or suppression of the violation complained of.

There still remains a disposition on the part of many local officials to misconstrue the law and advise that this Department has the sole responsibility of the suppression of all crimes connected with or growing out of the liquor traffic, including many offenses which are simply violations of the penal code.

This erroneous and mischievous doctrine has been diligently promoted and spread by those unfriendly to the law and by officials disinclined to do their duty under it ever since its passage. The damage this class can do is yearly lessened as the people become better informed upon the matter.

Unfortunately it is not generally understood that the duties and powers of this Department are only executive and devoid of discretionary authority; that its duties are chiefly of a fiscal character, and do not interfere with or supersede the obligations resting upon the peace officers in the respective counties and cities of the state.

This Department, however, does not desire to evade its share of responsibility, and will continue to render all proper assistance to local officers and others in the general enforcement of

the law, but it must be remembered that it can neither take the place of the constabulary, its officials having no power of arrest, nor of the prosecuting officers throughout the state who alone can bring actions in the criminal courts, and further that only the courts can punish for violations of law or pass final judgment as to the rights of dealers under the same.

LOCAL OPTION.

Its theory and results.

The workings of the so-called local option scheme provided by section 16 of the present law have been varied according to the circumstances in each town. Where a majority vote in favor of prohibiting the traffic in liquor is given upon the erroneous theory that this Department or the local police and prosecuting officers could enforce the law in a no-license town without any assistance from its citizens, the result has been disappointing and a positive injury to the good order of the community, because, as is clearly demonstrated by the history of all laws designed for the protection of society, the proper enforcement of police regulations is not possible except they receive the active support of a large majority of the citizens.

A no-license vote upon the understanding that all duty of the electors is ended after casting a secret ballot in favor of prohibited or restricted traffic, in most instances, results not only in depriving the state and locality of the revenue, but the town is liable to become a place of illegal traffic and disorderly conduct which tends to the detriment of the public morals and to destroy respect for all law. Hence it seems desirable that a no-license vote should be backed up by the determination on the part of the electors that the will of the majority, as expressed

by ballot, should be respected as the law of the land until changed or modified at a subsequent election, and that the local officers charged with the duty of enforcing the restrictions or prohibitions of the liquor traffic made applicable to the town as the result of a local option vote should have the active moral support of the people. Where, in towns voting for limited or no license, the leading citizens have organized and declared boldly for law and order, the hands of the public officers have been so strengthened that the Liquor Tax Law has been as well observed and enforced in that community as any other law against crime.

Within the last year many questions have arisen under the local option provisions. Many towns which had by their previous vote authorized the sale of liquor in some form reversed their status at the last spring and fall elections. Inquiry showed that it was the result of reckless and defiant practices of some of the liquor dealers who held certificates. Other towns shifted from no-license to license towns in whole or in part. The change of the elections from spring to fall in many counties made some confusion.

Considerable litigation occurred, brought on by liquor dealers upon advice of their counsel that they could practically overthrow the provisions of the law through alleged technical omissions or errors on the part of the town officials in the submission of the questions or their return of the election to the county treasurer. Applications were made for certificates in towns which had voted against the traffic, alleging these technical defects, and, on the refusal of the county treasurer, actions were brought to compel them to issue certificates, notwithstanding the negative votes of the towns.

The Department appeared and successfully contested forty-one of these cases for the county treasurers through the various county and supreme courts and finally in the Appellate Division, Fourth Department. The decisions were quite uniform, and all united in upholding the expressed will of the people regardless of clerical errors or dereliction of duty on the part of the election officers. In deciding this matter the court, among other things, said:

"We can conceive of no principle which permits the disfranchisement of innocent voters for the mistake or even the wilful misconduct of election officers in performing the duty cast upon them. The object of elections is to ascertain the popular will and not to thwart it. The object of election laws is to secure the rights of duly qualified electors and not to defeat them. Statutory regulations are enacted to secure freedom of choice and to prevent fraud."

The Department has taken great pains to collect and tabulate the result of the local option vote in the towns of the state. This is necessary for its own information and to enable it to furnish the information for which it has numerous applications by the public. It also furnishes a check upon county treasurers, some of whom have issued certificates in no-license towns, giving as a reason that the town clerks had neglected to notify them of the result of the vote in the town; in all such instances the certificate so issued has been revoked by the court upon application of the Department therefor.

No other branch of the excise business brings as much correspondence to this Department. It is quite universally supposed that all that is required to assure the suppression of the sale of liquor is that the town so votes. Fifty-five years of actual experience under this and all other local option laws of this state shows that they will not enforce themselves; also that

unless the people who vote for and favor the law stand for its enforcement they will generally be sadly disappointed, but when they are as earnest after their votes have been cast as before, they usually secure reasonable compliance or compel violators to cover their offense so deeply as to do little business and little damage. If necessary, plenty of cases of successful prosecutions and convictions occurring within the last two years could be cited which conclusively prove that a few earnest law-abiding citizens can compel obedience to law from the most defiant offenders.

Tables by counties showing the result of the vote on local option questions in the different towns of the state since the Liquor Tax Law took effect are hereafter submitted. These tables are of much value to those interested in a study of the question as they show the variation of public opinion as expressed at the polls in the respective towns for the years covered. They also enable a comparison to be made between the local option status of the various towns of the state as existing before and after the present law took effect.

The following statement shows how the local option provisions of the law have worked for the last five years, the first year being under the old law.

On March 23, 1896, there were 283 so-called no-license towns and 659 licensed towns in the state; in the year 1896, under the present law, 62 towns submitted the various propositions authorized, leaving 279 towns in which liquor could not be sold, and 663 which had either full or partial license; in 1897, 680 towns had full or partial license and 262 no-license; in 1898, 670 towns had full or partial license and 263 no license; in 1899, 657 towns had full or partial license, and 276 no license.

When the law took effect there were 942 towns in which the local option questions could be submitted. This number has been reduced to 933 by the town of Greenbush being now in the city of Rensselaer, and Castleton, Middletown, Northfield, Westfield, Southfield, Flushing, Jamaica and Newtown being made a part of Greater New York.

For interesting details of the various local option vote, the county tables hereafter furnished may be consulted.

SUPPRESSION OF USE OF SLOT MACHINES.

The so-called "slot-machine nuisance" is a matter which has required and received much attention from this Department within the last two years. This form of cheap and extremely demoralizing gambling seemed to spread itself throughout the whole state with mushroom like growth. While it was not confined exclusively to saloons and places where liquors were dispensed, these were the places where the nuisance flourished most. The various kinds of machines upon which numerous games could be played for very small stakes, viz., from one to five cents, made it particularly attractive to boys and poor men.

It was early apparent that these gambling devices largely maintained by liquor dealers were doing great injury; that in many instances school children were encouraged to enter saloons and allowed to gamble. Many very poor men and women, often with needy families—without capital enough to get into the regular games of professional gamblers—were feeding their money to these cunning devices for robbing the poor. Robbers and swindlers usually look for victims among those who have something worth while, but this soulless thief plunders the child of his only penny and the vagrant of his last nickel.

As the operation of these devices came within the prohibition of the Liquor Tax Law, this Department began a systematic movement for their removal from all places where liquors are sold and has succeeded in substantially driving them from the saloons of the state.

Recognizing the evil they did and their rapid increase, the Legislature last winter passed a most rigorous law for their suppression, which gave the right of seizure without process to constables and other peace officers, but policemen were slow to enforce the same, usually giving as a reason for non-enforcement that they were not allowed to enter saloons except in case of a disturbance. These machines were very profitable, requiring no extra expense for rent or attendants and in some places paying as much as fifty to two hundred dollars per month to the party running them. The inventors and owners thereof (for they are usually rented to those who run them) made a strenuous fight in the courts, but the machines were decided to be gambling devices, and hence come within the Liquor Tax Law. Attempts to evade the law were then made by making a machine so as to give music or something of little or no value for the nickel and still retain the gambling feature by giving from two to forty nickels according to the color hit upon by the luck of the player. The advent and operation of slot machines showing obscene pictures is one of the latest and most vicious phases of the nefarious business and one which undoubtedly will be promptly suppressed by the criminal authorities.

For the year ending September 30, 1899, the Department has brought 23 suits against people operating these machines, and so far has collected \$9,010 in fines and bonds forfeited on account of their operation and has yet seven cases pending. It also has

three judgments of over \$3,000 in cases on appeal and many cases brought and pending since the end of the fiscal year upon which judgments will undoubtedly be recovered.

Some of the strongest surety companies have declined to go, or longer remain, on bonds where the slot machine is kept; and the brewers and backers of retail dealers have also tabooed them as endangering their interest in the certificate and causing indirect loss by taking too large a share of the nickels that would otherwise go over the bar.

For the substantial breaking up of this demoralizing nuisance, the Department has received hundreds of letters of commendation from good citizens as well as those who were sufferers therefrom.

STATISTICS.

Arrest for drunkenness.

Decrease from January 1, 1895, to September 30, 1899.

From year to year the Department has carefully gathered information, beginning with the calendar year of 1895, showing the monthly arrests upon charges of "intoxication, public intoxication, drunk or drunk and disorderly." The information has been compiled and tabulated under the one head of arrests for intoxication. The facts have been obtained by a personal examination of the records which are required by law to be kept by justices and other officials having jurisdiction in such cases.

This work covers the 41 cities and 416 incorporated villages of the state, it being found impracticable to reach all of the justices in the towns of the state; neither did it seem necessary as it was found that arrests of this character usually occur in villages and cities where there are police justices and police officials. An arrest for drunkenness in a strictly rural district is indeed very

uncommon. The county of Hamilton, which has no villages of any account, may be cited as a striking example of the truth of this statement.

A study of the detailed reports of the officials gathering these statistics brings out many interesting facts and phases as to the local influences and surroundings which affect the matter.

There is no uniformity in enforcing the law against public intoxication and in some localities it is hardly considered a crime which officials should notice. Some justices seldom, if ever, convict whatever may be the evidence; others always do if there appears to be sufficient evidence. This is nothing new but has been the rule for ages.

The condition and character of the population, the leading business operations, the season, the tone of public sentiment, the kind of local government, the police control and judicial administration, the particular character and disposition of the recognized local leaders, social and political, who although holding no official commission usually influence if they do not absolutely control and direct, the local officials—these and many other matters are important factors affecting the result.

For convenience of examination, the ascertained results have been tabulated by counties. For 1895 and 1896, the calendar year was taken, then nine months only, namely, from January 1, 1897, to September 30, 1897, so as to make the work concurrent with the state's fiscal year, since which time the period has been for the fiscal year.

As may be seen by the detailed tables hereafter furnished there was a gradual decrease of arrests in the incorporated villages and cities of the state from 1895 to September 30, 1899. This decrease was from 81,893 in 1895 to 69,923 in the year ending September

30, 1899, a reduction of 11,970, or over 14 per cent. At the same time the population of the villages and cities has increased rapidly, as is well known, much faster than in the state at large. Inspection of these statistics shows that the reduction in arrests is of a general nature and averages to be quite uniform throughout the state, thus showing that there is no difference in the working of the police or judicial administration in any locality which has caused the change.

It may be of interest to note here that the percentage of decrease in arrests for intoxication is only a little less than the percentage of decrease in drinking places. This indicates that the reduction of places means less drunkenness or that under the present law dealers are more careful in their traffic, one or perhaps both. The arrest and incarceration of thousands less of unfortunate people each year means many hundreds less victims annually for the state prisons and reformatories, and a great reduction in criminal expenses. It means that the law is not only a revenue law but to a reasonable extent is operating as a restrictive measure, and that the conditions are improving each succeeding year as it is better understood and observed.

The records referred to show arrests as follows:

In 1895—Calendar year	81,893
1896—Calendar year	78,095
1897—First nine months.....	59,207
1898—Fiscal year ending September 30, 1898.....	72,571
1899—Fiscal year ending September 30, 1899.....	69,993

being a decrease as compared with the year 1895 of 11,970, or over 14 per cent.

See appendix for tables by counties.

WORK OF LAW DEPARTMENT.**Civil Actions.**

Department litigation during the past year has been varied and of more than usual importance. The first actions brought under section 18 to enforce the penalties of liquor tax bonds forfeited by reason of violations of the Liquor Tax Law have been successfully terminated, and the character of the bond itself for the first time passed upon by an appellate court, it being held that the obligation of the applicant for a liquor tax certificate and his sureties is contractual and that upon the breach of a single condition of the bond its full penalty is forfeited. Success has been attained in nearly every bond action determined during the past year, some of these being leading cases, wherein the liability of a liquor tax certificate holder and his surety for maintaining nickel-in-the-slot machines was determined.

Several important decisions have been made by the Appellate Division of the Supreme Court in the various departments sustaining important provisions of the law.

During the fiscal year, beginning October 1, 1898, and ending September 30, 1899, this Department brought 148 civil actions to enforce payment of taxes, revocation of certificates illegally obtained, forfeiture of bonds and for recovery of penalties for violations of various provisions of the Liquor Tax Law.

213 actions or proceedings have been commenced by persons outside of the Department relative to the issuance of certificates, payment of rebates, etc., in which county treasurers, special deputy commissioners or other public officers charged with duties under the Liquor Tax Law have been necessary parties. In this number are included 156 proceedings instituted on account of violations of the law by citizens to revoke liquor tax certificates illegally

obtained or held. 92 actions or proceedings were pending at the beginning of the fiscal year, making in all 453 legal proceedings in which the Department has been interested during the past year.

Of all the cases which properly belong to this period, viz., 361, the regular Department attorneys have conducted 281, besides acting as counsel in many others and handling the numerous cases that were pending. In 80 cases special attorneys have been employed to prosecute or defend, as provided by law.

In the Waterford and Fort Edward cases which were begun in 1896, to compel payment of the proper tax, the cases were carried to the Court of Appeals, which held that a certificate of the United States census department showing the population within the boundaries could not be used in evidence to show the population of a village, unless it was enumerated separately from the town in which it is situated. Although the Department was unsuccessful and the litigation was somewhat expensive and tedious, still the state was saved a very large amount thereby, estimated at from two to three hundred thousand dollars, as the litigation begun prevented many other towns from taking the same course while the amendments of 1897 corrected this defect in the statute.

I have found that litigation is carried on much cheaper through the regular salaried attorneys of the Department than by special employment by the case.

Criminal Complaints.

During the last year the Department has through its special agents made and referred to the district attorneys in the various counties of the state 506 criminal complaints for violation of the Liquor Tax Law, all of which have first been submitted to the Department counsel to determine whether there

was sufficient therein for a prima facie case, with the intention that district attorneys, whose duty it is to prosecute, should not be burdened with the examination of technical violations of the law or personal quarrels of neighbors or cases in which there was insufficient evidence to convict. These complaints have been carefully drawn and verified. More convictions have been secured than during any previous year, varying, however, according to the composition of the juries and courts and the disposition of the prosecuting officials to punish or placate this class of criminals.

REPORTS OF MAGISTRATES.

The reports of magistrates holding preliminary examinations of persons charged with violation of the Liquor Tax Law shows that 647 have been held by such magistrates to await the action of the grand jury. It is impossible to give the number of complaints made to the respective district attorneys or presented to the grand juries throughout the state by citizens and local officials, as there are no reports required by law which disclose this information.

Tables hereafter furnished will show the details of complaints made by this Department as well as the reports of magistrates.

CERTIFICATES SURRENDERED FOR REBATE.

Increase thereof, audit and payment of same, etc.

The work of auditing and paying rebate claims, with its attending responsibility, is a large and important part of the Department work. A large part of the surrenders are made by assignees, receivers, attorneys in fact or others acting in a representative capacity, and the necessity of requiring all papers presented to be so drawn as to comply with the law and to show that the applicant is in position to apply for and receive rebate, necessitates a voluminous correspondence in this branch.

The amounts paid as rebate upon certificates surrendered has increased each year, as shown by the following table:

For fiscal year October 1, 1896, to September 30,

1897.....	\$517,971 09
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For fiscal year October 1, 1897, to September 30,

1898.....	815,988 86
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For fiscal year October 1, 1898, to September 30,

1899.....	921,475 88
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This increase has been accompanied by a corresponding increase in the total number of certificates issued. Dealers have become more familiar with the law regarding the payment of rebates, and, on account of being able to recover a pro rata amount of the tax at any time, have been more willing to take out certificates and to attempt business ventures in the traffic than they would if no refund was provided for.

Parties making a business of giving financial aid to retail dealers are recognizing the value of the qualified property which the courts declare certificates to be, and are more ready to advance money therefor and take as security conditional assignments of the certificates.

Attempts are often made to collect a refund by those who have assigned to another their rebate interest in the surrendered certificate, and it is not infrequent that apparently good faith assignments are sought to be repudiated. In all instances where rebate is claimed by two or more parties, it is the policy of the Department to give all apparently interested persons due notice of the surrender of the certificate, names of all contestants, and, if necessary, copies of all instruments and papers upon which the respective claims are founded. In all cases when it is not

perfectly clear to whom the money may lawfully be paid, payment is withheld until the contestants have settled the matter among themselves or had their differences adjusted by a court of competent jurisdiction. However, no rebates are withheld unless it is clearly shown that those contesting payment are acting in good faith. The same rebate is sometimes demanded by two, three or four different parties, and considerable litigation arises from these conflicting interests in which the State Commissioner of Excise is made a party.

For the proper protection of the interests of the state, I have found it absolutely necessary to require all persons to whom rebates are paid under assignments to furnish written instruments in proper form and duly acknowledged, clearly identifying the certificates they purport to cover and showing the assignee's title. Communications are constantly being received from parties claiming authority to collect rebate, but who can furnish no written instrument to show their right to the money. Some of these claims are made in good faith under verbal assignments, but in many instances the Department is asked to withhold a rebate on account of an alleged assignment, and, upon development of the case, the claim proves to be a malicious or spiteful one calculated to injure some party to whom the money is lawfully due.

Section 25 of the law requires as one of the conditions entitling a certificate holder to rebate that he shall "cease to traffic in liquors during the term for which the tax is paid under such certificate." Those who continue to traffic without a certificate after their certificates have been surrendered or otherwise violate the law before the certificate has been canceled, cause a forfeiture of any refund which might otherwise be paid thereon.

The courts have held that the property right in a certificate is a qualified one, and no rebate is due unless the party trafficking has so conducted his business and so complied with the law as to be entitled to payment thereof.

On account of the numerous attempts to traffic after surrender I have caused immediate reports to be made by all special deputy commissioners and county treasurers when certificates are presented to them. Special agents of the Department investigate each place where a surrendered certificate has been held, to determine whether the traffic has been discontinued. Persons found trafficking unlawfully after surrender are promptly complained of and their rebates are not audited. The provision of the law requiring the State Commissioner of Excise to hold all certificates thirty days before auditing rebate thereon proves valuable in allowing time for investigation of premises from which surrenders have been made.

The law provides that no rebates shall be paid upon a certificate the holder of which is under arrest or has pending against him a complaint, indictment, prosecution or action for violation of the statute. If the complaint or indictment is dismissed or the case is brought to trial and decided in the certificate holder's favor, he is restored to his former position. If he is convicted or his certificate is revoked the certificate and all right to rebate thereunder is forfeited.

Duty of officials to report indictments, convictions, fines, etc.

Section 36 of the act requiring every county clerk at the end of each month to forward to the State Commissioner of Excise a written report of all orders or judgments filed or entered in his office during such month, in favor of or against the State Com-

missioner of Excise, and also a report of all orders or judgments entered in said office in favor of or against any person illegally trafficking in liquor or the holder of a liquor tax certificate in any proceeding or action instituted or brought for the purpose of compelling the surrender and cancellation of a liquor tax certificate, enables the Department to keep a record of those not entitled to hold certificates because of conviction, and in those cases in which the rebate must be withheld because of some pending complaint, indictment, proceeding or action. This section of the law has been complied with except in a few instances. One of the first acts of those against whom complaints are lodged is to assign their certificates to another for surrender or surrender the same themselves, thinking thereby to secure the rebate before the court orders their certificate cancelled or before information of their violation of law is lodged with the Department.

If the information be furnished by clerks as required by the statute, these attempts to defeat the law and the state's interest fail; hence the importance that the officials whose duty it is should promptly report indictments and convictions.

Method of surrender and payment.

Rebates are allowed only upon certificates issued under subdivisions one, two and four of section eleven of the law. For those issued under subdivisions one and two, the state pays one-third and the locality where the certificate is held, two-thirds of the rebate. For those issued under subdivision four (common carrier's certificate) the entire refund is paid by the state, the state receiving the whole revenue derived from the issuance of such certificates.

The statute requires that a certificate to be cancelled for rebate shall be presented to the officer who issued it. It may be sur-

rendered by the party lawfully entitled to traffic under it, by his duly authorized attorney, by an administrator, executor, receiver, assignee, or by the committee of the property of a certificate holder adjudged to be incompetent, duly appointed. The statute also requires that the person surrendering shall present with the certificate a petition duly verified, setting forth all facts required to show that the holder has complied with the act, and that the petitioner is entitled to rebate under its provisions.

Upon receipt of the certificate and petition for rebate, the officer prepares an original and duplicate statement showing the number of the certificate, the date the same is presented to him, the amount of rebate due, etc. One of such duplicates is given to the person surrendering the certificate; the other is sent immediately with the surrendered certificate to the State Commissioner of Excise.

Each surrendered certificate is also accompanied by a voucher for the state's one-third share of the rebate, signed by the party entitled to collect.

Thirty days after the receipt of the certificate and surrender papers by the State Commissioner the claim is audited by him and the state's share thereof is certified to the State Comptroller, who is given the voucher before mentioned, together with a duly certified abstract showing the amount due. The Comptroller certifies the amount to the State Treasurer, who thereupon furnishes the State Commissioner of Excise with sufficient funds to pay the state's share from the appropriation made by the Legislature for such purpose. The Commissioner then issues a check against the fund furnished by the State Treasurer for one-third of the rebate due and an order for two-thirds thereof directed to the fiscal officer of the proper locality. Such check and order are

sent to the county treasurer or special deputy commissioner to whom the certificate was surrendered, who delivers them to the party entitled thereto.

The system works very satisfactorily and payments are made promptly when proper and correct rebate papers are furnished. Delays in payment may be avoided by proper observance of the printed instructions upon the rebate blanks provided by the Department.

BONDS.

Collections thereon.

During the past year it has been found necessary to institute a more rigid examination of proposed bondsmen. A good bond being one of the strongest features of the law, the Department has insisted that the certificate issuing officers use great care in accepting the same.

The refusal of authorized surety companies to bond many applicants for certificates on account of their irresponsibility or past record for violation of law has compelled such parties to resort to individual sureties on their bonds.

A large proportion of the individual sureties offered were of the class known as "professional" bondsmen who, if allowed to do so, were willing to take any general oath as to their financial responsibility, but when carefully examined as to details and their answers taken by a stenographer, became less certain and in some cases declined to submit to any questions which would bring out details or facts as to any specific property they might claim to own. In other instances it was found that mortgages and judgments existed concerning which they claimed to have no knowledge or had forgotten, which made them entirely worthless as security.

Most of the bonds furnished by certificate holders are those of corporations known as Guaranty or Surety companies; the same is true as to the bonds furnished on appeal in litigated cases of the Department. These surety companies are certified to the Department by the Superintendent of Insurance as legally qualified and authorized to do surety business in this state, which certificate gives the place of business, capital, whether or not they have any deposit in this state for security of their bonds and other information. There are 16 of such companies doing business in this state, as shown by the Superintendent's certificate, all having deposits in this state but three.

This Department has had occasion to call upon several of these surety companies to pay penalties, fines and judgments aggregating over \$25,000 during the last fiscal year, and so far has received prompt payment in all cases which have been concluded. There are pending (January 1, 1900) 55 actions upon bonds, involving \$52,800. Any one having had experience in attempting to collect upon bonds given to the people, particularly in criminal cases or as guaranty against violations of law, will realize the striking difference as shown by the foregoing statement between corporate and individual bonds.

A full payment by individual sureties of a bonded liability in favor of the people is rarely known to occur; while compromise of claims of this character in instances of defalcation by custodians of public funds is common.

Personal sureties sign a bond largely as a matter of sentiment, because they hate to refuse a favor to a friend and the chance of having to pay the penalty is not usually taken into account. As a consequence the real object of the bond—the protection of the public property and interests—is lost sight of. A false prejudice

has grown up and exists against the prosecution of individual sureties which does not seem to be true in bond penalty actions against corporation sureties.

The list of surety companies authorized to do business in this state, with the respective standing of each, is hereafter given.

VERIFICATION OF ACCOUNTS.

At the close of the fiscal year the accounts of this Department were compared with those of the Comptroller for the purpose of verification. The balances were found to agree in both the general appropriation and rebate accounts. The Department funds were also checked with the Comptroller to verify payments of county treasurers and special deputy commissioners to the State Treasurer on account of excise collections.

COUNTY TREASURERS' REPORTS AND REMITTANCES.

The law and the rules adopted thereunder require county treasurers and special deputy commissioners to report in detail the collections of excise funds and to remit the same to the State Treasurer and local fiscal officers entitled thereto every ten days. A few county treasurers have made themselves and the Department considerable trouble by unreasonably withholding reports and remittances.

The amendment of the law as well as the misfortune and punishment which has overtaken some of the officials persisting in this practice has materially reduced the evil within the last three years, and remittances of excise funds for the last year, as a rule, have been made more promptly, the majority being within the time prescribed by law.

Where reports and remittances have been held back the Department has taken measures to ascertain as quickly as possible

the actual status of the matter and has usually found that the moneys belonging to the state were neither on hand or in bank. Officials guilty of these irregular practices seem to have an idea, which is by no means a new one, that a part of their legitimate compensation is the use for a greater or less period of time of the money passing through their hands. In no case has the state met with any loss except such as is sustained by the additional expenses necessarily incurred by sending representatives of the Department to investigate and follow up officials who give evidence of wilful neglect of duty or misappropriation of funds.

That in many counties the boards and individual supervisors do not check up their excise account, is evident by the numerous applications made to this office for information which would not be required if they kept in detail and carefully checked such accounts.

CLERICAL WORK OF THE DEPARTMENT.

The development of and increasing demands upon this Department has made necessary new methods for systematizing the work and of keeping and checking its accounts, and has placed considerable additional labor upon its employes, especially the clerical and legal force at headquarters.

With a moderate increase of employes the work has been satisfactorily and promptly performed. This increase in clerical help has been made necessary in part by the unsanitary and overcrowded condition of the rooms occupied. This matter was fully discussed in my report of last year but it seems proper to again allude to it in this connection. The Superintendent of Public Buildings has given careful attention to the matter, and done all that he apparently could to remedy the bad conditions exist-

ing. The real difficulties which were referred to and fully pointed out at that time mostly remain and the abnormal amount of illness occasioned by the unsanitary and crowded conditions also continues. The unfavorable conditions under which they are compelled to work make it much harder even for those who are fortunate enough to escape serious illness, and make it impossible to do as much or as good work as they could under more favorable circumstances.

As a rule the employes of the Department have proved themselves efficient and faithful. No better evidence of this is needed or can be given than an inspection of the vast amount of work done, as shown by the Department reports, records and files. It is with pride that the Commissioner alludes to the fact that from his office have recently been called and transferred to important positions of confidence and responsibility in various leading state departments five of the people who with him came into the service at the organization of the Excise Department.

I have practiced shifting office employes from one class of work to another, and from one line to another in the same class, when it could properly be done without embarrassment or injury to the efficiency of the service. This gives an all-around knowledge of the business and qualifies them to take up one another's work in an emergency. I have found this practice to be not only a great benefit to the employes, but to be actually necessary as the volume of work does not run alike the year around, at times there being a rush of work which demands immediate performance and requires the service of every employe that can be spared from regular work who is competent to do the same, while other parts thereof can properly be laid by for a short time, and in its turn be brought up by the combined effort. This system,

reasonably administered, makes better and broader-minded clerks and is much more economical—in fact is the system practiced by all successful business concerns.

Since the enactment of the Civil Service Law, much discussion has originated over this very question and a false and unreasonable construction has been put upon the law and rules by many of its friends as well as enemies, viz.: that no state employes, especially if drawn from the Civil Service lists, shall have a right to do but one particular kind of work and that what is known commercially as an "all-around" good man should not be allowed to exercise his talents lest he infringe upon the law and rules under which he was employed. This construction is not only unreasonable and unbusinesslike but narrow and demoralizing, and if acted upon puts state employes into a narrow groove which impairs their usefulness through thinking that they are examined, passed and drawn to do but one particular kind of work; that nobody else should be allowed to touch their special work, and that no one has a legal right to enlarge or vary their duties. With this idea strongly in mind, having performed what they deem their particular work they patiently watch the clock and calendar, satisfied that they have done their whole duty. This sentiment is largely fostered and promoted by those working for situations for themselves or their friends, knowing that this single line of work theory, if strictly carried out, would double the number of employes required.

OLD EXCISE RECORDS—NEW YORK CITY.

The old excise records of the city of New York were, as provided by law, turned over to this Department. They were very bulky, consisting of a great many tons of papers and books. For

a while they were stored in the building occupied by the Special Deputy Commissioner. As this required one thousand dollars a year additional rental they were removed to the office in Albany where there was plenty of room for their storage.

These records are not very often referred to, but occasionally matters of litigation bring a demand for some of them. They were delivered and shipped in large boxes into which they were promiscuously piled without reference to the kind or year in which they were issued. Whenever one of these papers is called for it requires hunting through a large mass of documents thereby consuming much time. As opportunity offers I am having them sorted, put up and labelled with reference to more convenient examination.

WORK OF SPECIAL AGENTS.

The work of the special agents' force during the last year has been particularly arduous. The special examination of over 4,000 places, where surrender has made the same necessary, has consumed considerable time. Without these examinations many dealers would continue to traffic for a greater or less period of time after the surrender of their certificates, believing that their subsequent illicit traffic would not be discovered because they were already recognized as legitimate dealers by the police and other local authorities. This work has been done most thoroughly and has resulted in saving the state many thousands of dollars.

The special agents are required to visit over 30,000 certificated places beside many others supposed to be illegally trafficking, scattered throughout the whole state, to ascertain that those trafficking in liquors have a proper certificate and whether others

are wrongfully selling, which is a work requiring much, time, many of the places requiring repeated visits. Ferreting out parties selling without certificates and other violations of the law; the investigation of complaints filed by citizens in proper cases where local authorities seem unable or unwilling to secure the necessary evidence, are important features of the work performed by the special agents.

They have also been required to enumerate such villages and cities as necessary to determine the tax to be levied, also to collect statistics of arrest in the 41 cities and 437 incorporated villages of the state, which work is undertaken at the close of each fiscal year and requires the examination of the dockets of magistrates and police justices of said cities and villages.

Much of their work results in making them witnesses in criminal and civil cases, subject to subpoena calling and recalling them to different parts of the state as the exigencies of courts and attorneys require. In addition, they are required to make and forward to the respective district attorneys verified statements covering such violations of the Liquor Tax Law as come to their notice. The above are some of the many duties of the special agents and are of such character as to require good judgment, discretion and ability of a high order.

Special agents' work is not easy or pleasant. It involves many disagreeable duties, such as broken hours of rest, the drinking of bad liquors to secure evidence of illicit traffic in unwholesome and disagreeable places. Added to this they are more or less subject to the unreasonable abuse of counsel when called as witnesses.

The belief that generally prevailed among the citizens of the state during the first years of the Department's existence that

the special agents were alone to regulate the traffic, detect the numerous violations and perform the duties of the constabulary of the state as to excise infractions has been largely modified although not wholly abandoned. The experience of the agents enables them to do more and better work and the results obtained from their efforts are more satisfactory each year.

AMENDMENTS.

I think no amendments desirable which would change the general scope or features of the law. As shown by the financial statements and statistics submitted, it produces a large revenue and at the same time acts as a restrictive measure. An opportunity for those doing business under it to adjust their affairs to a law without serious loss requires that frequent changes be avoided. A fair observance or enforcement of an ever-changing law is a difficult matter and unsatisfactory to all.

Certain inconsistencies and difficulties have arisen in the application of the local option provisions of the law through changing the time of town meetings from spring to fall, which seem to require remedial legislation.

It has been discovered that chapter 125 of the Laws of 1898, amending the charter of Plattsburgh, accidentally provided that all the excise moneys collected in the town of Plattsburgh should be retained by said town instead of two-thirds thereof as for all other localities. That the provision was accidental is believed from the fact that said town did not attempt to retain the whole of the money until after the second year of the bill's passage. Although the Department is contesting the matter in the courts, the outcome is problematical and the special act referred to should be amended so as to dispel all doubt.

TABLE A

THE FOLLOWING TABLES SHOW IN DETAIL THE FINANCIAL RESULTS OF THE LIQUOR TAX LAW IN EVERY COUNTY IN THE STATE, GIVING THE TOTAL AMOUNTS ACCRUING TO THE BENEFIT OF EACH COUNTY, AND ALSO COMPARING THE NET REVENUE COLLECTED DURING THE LAST YEAR OF THE OLD EXCISE LAW (1895-96) WITH THAT COLLECTED UNDER THE LIQUOR TAX LAW FOR THE YEAR ENDING SEPTEMBER 30, 1899.



ALBANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$315,328 39
Amount received for transfers (34).....	340 00
Total receipts	\$315,668 39
Paid rebates on canceled certificates..	\$21,833 21
Paid fees of county treasurer on collections.....	3,156 68
Total fees and rebates.....	24,989 89
Net receipts	\$290,678 50
Of which two-thirds is paid cities and towns.....	\$193,785 67
Of which one-third is paid State.....	96,892 83
The county received as above.....	\$193,785 67
The county's State tax is diminished .01786 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	70,000 78
Total net benefit to county.....	\$263,786 45
The benefit to county by diminishing State taxes, as above	\$96,892 83
Amount paid by the county to the State, as above..	70,000 78
Excess of benefit to county over amount paid the State	\$26,892 05

Comparative Statement.

Total number of certificates in force September 30, 1899	832
Total number of certificates in force April 30, 1896 (old law)	1,218
Decrease in number of certificates in force over last year of old law.....	386
Net excise receipts for year ending September 30, 1899, as above.....	\$290,678 50
Net excise receipts for year ending April 30, 1896 (old law)	116,616 07
Increase in receipts over last year of old law ...	\$174,062 43

ALLEGANY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$9,682 53
Amount received for fines.....	800 00
Amount received for transfers (6).....	60 00
Total receipts	<u>\$10,542 53</u>
Paid rebates on cancelled certificates. \$487 50	
Paid fees of county treasurer on collections	316 28
Total fees and rebates.....	<u>803 78</u>
Net receipts	<u>\$9,738 75</u>
Of which two-thirds is paid cities and towns	\$6,492 50
Of which one-third is paid State.....	3,246 25
The county received, as above.....	\$6,492 50
The county's State tax is diminished .00294 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	11,523 09
Total net benefit to county.....	<u>\$18,015 59</u>
The benefit to county by diminishing State taxes, as above	\$11,523 09
Amount paid by county to the State, as above.....	6,492 50
Excess of benefit to county over amount paid the State	<u>\$5,030 59</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	68
Total number of certificates in force April 30, 1896 (old law).....	65
Increase in number of certificates in force over last year of old law.....	<u>3</u>
Net receipts for the year ending September 30, 1899, as above	\$9,738 75
Net excise receipts for the year ending April 30, 1896 (old law).....	1,219 31
Increase in receipts over last year of old law...	<u>\$8,519 44</u>

BROOME COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$55,914 96
Amount received for transfers (23).....	230 00
Total receipts	<u>\$56,144 96</u>
Paid rebates on cancelled certificates..	\$4,083 27
Paid fees of county treasurer on collections	1,122 90
Total fees and rebates.....	<u>5,206 17</u>
Net receipts	<u>\$50,938 79</u>
Of which two-thirds is paid cities and towns	\$33,959 19
Of which one-third is paid State.....	16,979 60
The county received, as above.....	\$33,959 19
The county's State tax is diminished .00649 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	25,437 02
Total net benefit to county.....	<u>\$59,396 21</u>
The benefit to county by diminishing State taxes, as above	\$25,437 02
Amount paid by county to the State, as above.....	16,979 60
Excess of benefit to county over amount paid the State	<u>\$8,457 42</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	200
Total number of certificates in force April 30, 1896 (old law).....	208
Decrease in number of certificates in force over last year of old law.....	<u>8</u>
Net receipts for the year ending September 30, 1899, as above	\$50,938 79
Net excise receipts for the year ending April 30, 1896 (old law).....	12,624 85
Increase in receipts over last year of old law...	<u>\$38,313 94</u>

CATTARAUGUS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$33,629 64
Amount received for fines.....	650 00
Amount received for transfers (16).....	160 00
Total receipts	<u>\$34,439 64</u>
Paid rebates on canceled certificates..	\$2,912 49
Paid fees of county treasurer on collections.	688 79
Total fees and rebates.....	<u>3,601 28</u>
Net receipts	<u>\$30,838 36</u>
Of which two-thirds is paid cities and towns.....	\$20,558 91
Of which one-third is paid State.....	10,279 45
The county received, as above.....	\$20,558 91
The county's State tax is diminished .00449 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	17,598 18
Total net benefit to county.....	<u>\$38,157 09</u>
The benefit to county by diminishing State taxes, as above.....	\$17,598 18
Amount paid by county to the State, as above.....	10,279 45
Excess of benefit to county over amount paid the State.....	<u>\$7,319 73</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	188
Total number of certificates in force April 30, 1896 (old law).....	199
Decrease in number of certificates in force over last year of old law.....	<u>11</u>
Net receipts for year ending September 30, 1899, as above.....	\$30,838 36
Net excise receipts for year ending April 30, 1896 (old law)	9,511 96
Increase in receipts over last year of old law...	<u>\$21,326 40</u>

CAYUGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$48,367 00
Amount received for all-night permits (1).....	10 00
Amount received for transfers (15).....	150 00
Total receipts	\$48,527 00
Paid rebates on canceled certificates..	\$3,587 46
Paid fees of county treasurer on collections.	970 54
Total fees and rebates.....	4,558 00
Net receipts	\$43,969 00
Of which two-thirds is paid cities and towns.	\$29,312 67
Of which one-third is paid State.....	14,656 33
The county received, as above.....	\$29,312 67
The county's State tax is diminished .00625 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	24,496 36
Total net benefit to county.....	\$53,809 03
The benefit to county by diminishing State taxes, as above.	\$24,496 36
Amount paid by county to the State, as above.....	14,656 33
Excess of benefit to county over amount paid the State	\$9,840 03

Comparative Statement.

Total number of certificates in force September 30, 1899.....	170
Total number of certificates in force April 30, 1896 (old law).....	215
Decrease in number of certificates in force over last year of old law.....	45
Net receipts for year ending September 30, 1899, as above.....	\$43,969 00
Net excise receipts for year ending April 30, 1896 (old law)	15,607 07
Increase in receipts over last year of old law...	\$28,361 93

CHAUTAUQUA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$47,080 00
Amount received for all-night permits (1).....	10 00
Amount received for fines.....	125 00
Amount received for transfers (17).....	170 00
Total receipts	\$47,385 00
Paid rebates on canceled certificates..	\$3,554 11
Paid fees of county treasurer on collections.....	947 70
Total fees and rebates.....	4,501 81
Net receipts	\$42,883 20
Of which two-thirds is paid cities and towns.....	\$28,588 80
Of which one-third is paid State.....	14,294 40
The county received, as above.....	\$28,588 80
The county's State tax is diminished .00607 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	23,790 86
Total net benefit to county.....	\$52,379 66
The benefit to county by diminishing State taxes, as above.....	\$23,790 86
Amount paid by county to the State, as above.....	14,294 40
Excess of benefit to county over amount paid the State	\$9,496 46

Comparative Statement.

Total number of certificates in force September 30, 1899.....	204
Total number of certificates in force April 30, 1896 (old law)	203
Increase in number of certificates in force over last year of old law.....	1
Net receipts for year ending September 30, 1899, as above.....	\$42,883 20
Net excise receipts for year ending April 30, 1896 (old law)	22,096 79
Increase in receipts over last year of old law...	\$20,786 41

CHEMUNG COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$67,544 49
Amount received for transfers (11).....	110 00
Total receipts	\$67,654 49
Paid rebates on canceled certificates..	\$4,624 91
Paid fees of county treasurer on collections	1,353 09
Total fees and rebates.....	5,978 00
Net receipts	\$61,676 49
Of which two-thirds is paid cities and towns	\$41,117 66
Of which one-third is paid State.....	20,558 83
The county received as above.....	\$41,117 66
The county's State tax is diminished .00482 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	18,891 59
Total net benefit to county.....	\$60,009 25
Amount paid by county to the State, as above.....	\$20,558 83
The benefit to the county by diminishing State taxes, as above.....	18,891 59
Excess of payment to State over reduction of State tax	\$1,667 24

Comparative Statement.

Total number of certificates in force September 30, 1899	217
Total number of certificates in force April 30, 1896 (old law)	321
Decrease in number of certificates in force over last year of old law.....	104
Net excise receipts for year ending September 30, 1899, as above	\$61,676 49
Net excise receipts for year ending April 30, 1896 (old law)	15,292 86
Increase in receipts over last year of old law...	\$46,383 63

CHENANGO COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	
Amount received for transfers (3).....	

Total receipts	
Paid rebates on canceled certificates..	\$654 18
Paid fees of county treasurer on collections	378 80

Total fees and rebates.....	
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Net receipts	
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Of which two-thirds is paid cities and towns	\$7,729 15
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Of which one-third is paid State.....	3,864 58
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The county received, as above.....	
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The county's State tax is diminished .00325 per cent of \$3,919,416.83 (the State's share of the excise revenue), or	
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Total net benefit to county.....	
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The benefit to county by diminishing State taxes, as above	
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Amount paid by county to the State, as above.....	
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Excess of benefit to county over amount paid to the State	
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Comparative Statement.

Total number of certificates in force September 30, 1899	8
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Total number of certificates in force April 30, 1896 (old law)	92
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Decrease in number of certificates in force over last year of old law.....	
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Net excise receipts for year ending September 30, 1899, as above.....	
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Net excise receipts for year ending April 30, 1896 (old law)	
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Increase in receipts over last year of old law..	
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CLINTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$23,388 75
Amount received for fines	300 00
Amount received for transfers (14).....	140 00
Total receipts	<u>\$23,828 75</u>
Paid rebates on canceled certificates..	\$2,026 40
Paid fees of county treasurer on collections	714 86
Total fees and rebates.....	<u>2,741 26</u>
Net receipts	<u>\$21,087 49</u>
Of which two-thirds is paid cities and towns	\$14,058 33
Of which one-third is paid State.....	7,029 16
The county received, as above.....	\$14,058 33
The county's State tax is diminished .0017 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	6,663 01
Total net benefit to county.....	<u>\$20,721 84</u>
Amount paid by county to the State, as above.....	\$7,029 16
The benefit to county by diminishing State taxes, as above	6,663 01
Excess of payment to State over reduction of State tax	<u>\$366 15</u>

Comparative Statement.

Total number of certificates in force September 30, 1899	133
Total number of certificates in force April 30, 1896 (old law)	<u>138</u>
Decrease in number of certificates in force over last year of old law.....	5
Net excise receipts for year ending September 30, 1899, as above	\$21,087 49
Net excise receipts for year ending April 30, 1896 (old law)	4,294 65
Increase in receipts over last year of old law...	<u>\$16,792 84</u>

COLUMBIA COUNTY.

Table showing the receipts and disbursements under Tax Law for the year ending September 30, 1899, to the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....
Amount received for transfers (2).....

Total receipts
Paid rebates on canceled certificates.. \$1,647 94
Paid fees of county treasurer on collections 661 44

Total fees and rebates.....
Net receipts

Of which two-thirds is paid cities and towns. \$20,508 51
Of which one-third is paid State..... 10,254 26

The county received as above.....
The county's State tax is diminished .00453 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or

Total net benefit to county.....
The benefit to county by diminishing State taxes, as above
Amount paid by county to the State, as above.....

Excess of benefit to county over amount paid the State

Comparative Statement.

Total number of certificates in force September 30, 1899..... 192
Total number of certificates in force April 30, 1896 (old law)..... 236

Decrease in number of certificates in force over last year of old law..... 44

Net excise receipts for year ending September 30, 1899, as above.....
Net excise receipts for year ending April 30, 1896 (old law)

Increase in receipts over last year of old law...

CORTLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$1,558 34
Amount received for transfers (1).....	10 00
Total receipts	<u>\$1,568 34</u>
Paid rebates on canceled certificates..	\$25 00
Paid fees of county treasurer on collections	47 05
Total fees and rebates.....	<u>72 05</u>
Net receipts	<u>\$1,496 29</u>
Of which two-thirds is paid cities and towns	\$997 53
Of which one-third is paid State.....	498 76
The county received as above.....	<u>\$997 53</u>
The county's state tax is diminished .00239 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	9,367 41
Total net benefit to county.....	<u>\$10,364 94</u>
The benefit to county by diminishing State taxes, as above	\$9,367 41
Amount paid by county to the State, as above.....	498 76
Excess of benefit to county over amount paid the State	<u>\$8,868 65</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	25
Total number of certificates in force April 30, 1896 (old law).....	42
Decrease in number of certificates in force over last year of old law.....	<u>17</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$1,496 29
Net excise receipts for year ending April 30, 1896 (old law)	1,086 93
Increase in receipts over last year of old law...	<u>\$409 36</u>

DELAWARE COUNTY.

Table showing the receipts and disbursements under Tax Law for the year ending September 30, 1899, to the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	
Amounts received for fines.....	
Amount received for transfers (9).....	

Total receipts	
Paid rebates on canceled certificates..	\$291 67
Paid fees of county treasurer on collections	252 95

Total fees and rebates.....	
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Net receipts	
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Of which two-thirds is paid cities and towns	\$5,258 04
Of which one-third is paid State.....	2,629 02

The county received, as above.....	
The county's State tax is diminished .00275 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	

Total net benefit to county.....	
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The benefit to county by diminishing State taxes, as above	
Amount paid by county to the State, as above.....	

Excess of benefit to county over amount paid the State	
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Comparative Statement.

Total number of certificates in force September 30, 1899.....	63
Total number of certificates in force April 30, 1896 (old law).....	95

Decrease in number of certificates in force over last year of old law.....	32
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Net excise receipts for year ending September 30, 1899, as above.....	
Net excise receipts for year ending April 30, 1896 (old law)	

Increase in receipts over last year of old law...	
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DUTCHESS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$68,275 44
Amount received for fines.....	100 00
Amount received for transfers (21).....	210 00
Total receipts	<u>\$68,585 44</u>
Paid rebates on canceled certificates..	\$5,156 24
Paid fees of county treasurer on collections.	1,371 71
Total fees and rebates.....	<u>6,527 95</u>
Net receipts	<u>\$62,057 49</u>
Of which two-thirds is paid cities and towns.	\$41,371 66
Of which one-third is paid State.....	20,685 83
The county received, as above.....	<u>\$41,371 66</u>
The county's State tax is diminished .00905 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	35,470 72
Total net benefit to county.....	<u>\$76,842 38</u>
The benefit to county by diminishing State taxes, as above.....	\$35,470 72
Amount paid by county to the State, as above.....	<u>20,685 83</u>
Excess of benefit to county over amount paid the State.....	<u>\$14,784 89</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	321
Total number of certificates in force April 30, 1896 (old law)	<u>404</u>
Decrease in number of certificates in force over last year of old law.....	83
Net excise receipts for year ending September 30, 1899, as above.....	\$62,057 49
Net excise receipts for year ending April 30, 1896 (old law)	<u>20,785 25</u>
Increase in receipts over last year of old law...	<u>\$41,272 24</u>

ERIE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$967,351 77
Amount received for all-night permits (228).....	2,340 00
Amount received for fines.....	625 00
Amount received for transfers (243).....	2,430 00
Total receipts	<u>\$972,746 77</u>
Paid rebates on canceled certificates..	\$115,073 10
Paid fees of county treasurer on collections.	
Total fees and rebates.....	<u>115,073 10</u>
Net receipts.....	<u>\$857,673 67</u>
Of which two-thirds is paid cities and towns.	\$571,782 45
Of which one-third is paid State.....	<u>285,891 22</u>
The county received, as above.....	\$571,782 45
The county's State tax is diminished .05697 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	223,289 18
Total net benefit to county.....	<u>\$795,071 63</u>
Amount paid by county to the State, as above....	\$285,891 22
The benefit to county by diminishing State taxes, as above.	<u>223,289 18</u>
Excess of payment to State over reduction of State tax	<u>\$62,602 04</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	2,162
Total number of certificates in force April 30, 1896 (old law).....	<u>2,951</u>
Decrease in number of certificates in force over last year of old law.....	<u>789</u>
Net excise receipts for year ending September 30, 1899, as above	\$857,673 67
Net excise receipts for year ending April 30, 1896 (old law)	<u>295,287 38</u>
Increase in receipts over last year of old law...	<u>\$562,386 29</u>

ESSEX COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$12,118 33
Amount received for fines.....	400 00
Amount received for transfers (3).....	30 00
Total receipts	\$12,548 33
Paid rebates on canceled certificates..	\$1,587 46
Paid fees of county treasurer on collections.....	376 45
Total fees and rebates.....	1,963 91
Net receipts	\$10,584 42
Of which two-thirds is paid cities and towns.....	\$7,056 28
Of which one-third is paid State.....	3,528 14
The county received, as above.....	\$7,056 28
The county's State tax is diminished .00184 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	7,211 73
Total net benefit to county.....	\$14,268 01
The benefit to county by diminishing State taxes, as above	\$7,211 73
Amount paid by county to the State, as above.....	3,528 14
Excess of benefit to county over amount paid the State	\$3,683 59

Comparative Statement.

Total number of certificates in force September 30, 1899.....	101
Total number of certificates in force April 30, 1896 (old law).....	96
Increase in number of certificates in force over last year of old law.....	5
Net excise receipts for year ending September 30, 1899, as above.....	\$10,584 42
Net excise receipts for year ending April 30, 1896 (old law)	2,993 55
Increase in receipts over last year of old law...	\$7,590 87

FRANKLIN COUNTY.

Table showing the receipts and disbursement Liquor Tax Law for the year ending September 30, 1900, with the net benefit to the county, and the number in force:

Amount received for certificates.....	
Amount received for fines.....	
Amount received for transfers (2).....	

Total receipts	
Paid rebates on canceled certificates..	\$1,122 90
Paid fees of county treasurer on collections	388 06

Total fees and rebates.....	
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Net receipts	
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Of which two-thirds is paid cities and towns	\$7,616 33
Of which one-third is paid State.....	3,808 16

The county received, as above.....	
The county's State tax is diminished .00206 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	

Total net benefit to county.....	
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The benefit to county by diminishing State taxes, as above	
Amount paid by county to the State, as above.....	

Excess of benefit to county over amount paid the State	
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Comparative Statement.

Total number of certificates in force September 30, 1899.....	86
Total number of certificates in force April 30, 1896 (old law).....	99

Decrease in number of certificates in force over last year of old law.....	13
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Net excise receipts for year ending September 30, 1899, as above.....	
Net excise receipts for year ending April 30, 1896 (old law)	

Increase in receipts over last year of old law..	
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FULTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$33,640 45
Amount received for transfers (18).....	180 00
Total receipts	<u>\$33,820 45</u>
Paid rebates on canceled certificates..	\$1,904 15
Paid fees of county treasurer on collections	676 41
Total fees and rebates.....	<u>2,580 56</u>
Net receipts	<u>\$31,239 89</u>
Of which two-thirds is paid cities and towns	\$20,826 59
Of which one-third is paid State.....	10,413 30
The county received, as above.....	\$20,826 59
The county's State tax is diminished .00269 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	10,543 23
Total net benefit to county.....	<u>\$31,369 82</u>
The benefit to county by diminishing State taxes, as above	\$10,543 23
Amount paid by county to the State, as above.....	10,413 30
Excess of benefit to county over amount paid the State	<u>\$129 93</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	150
Total number of certificates in force April 30, 1896 (old law).....	141
Increase in number of certificates in force over last year of old law.....	<u>9</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$31,239 89
Net excise receipts for year ending April 30, 1896 (old law)	17,080 94
Increase in receipts over last year of old law..	<u>\$14,158 95</u>

GENESEE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, with the net benefit to the county, and the number in force:

Amount received for certificates.....	
Amount received for fines.....	
Amount received for transfers (7).....	

Total receipts	
Paid rebates on canceled certificates..	\$1,741 70
Paid fees of county treasurer on collections	504 25

Total fees and rebates.....	
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Net receipts	
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Of which two-thirds is paid cities and towns	\$9,708 27
Of which one-third is paid State.....	4,854 13

The county received, as above.....	
The county's State tax is diminished .0044 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	

Total net benefit to county.....	
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The benefit to county by diminishing State taxes, as above	
Amount paid by county to the State, as above....	

Excess of benefit to county over amount paid the State	
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Comparative Statement.

Total number of certificates in force September 30, 1899.....	77
Total number of certificates in force April 30, 1896 (old law)	86

Decrease in number of certificates in force over last year of old law.....	9
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Net excise receipts for year ending September 30, 1899, as above.....	
Net excise receipts for year ending April 30, 1896 (old law)	

Increase in receipts over last year of old law...	
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GREENE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$16,096 64
Amount received for fines.....	1,610 00
Amount received for transfers (2).....	20 00
Total receipts	<u>\$17,726 64</u>
Paid rebates on canceled certificates....	\$2,416 64
Paid fees of county treasurer on collections	531 80
Total fees and rebates.....	<u>2,948 44</u>
Net receipts	<u>\$14,778 20</u>
Of which two-thirds is paid cities and towns	\$9,852 13
Of which one-third is paid State.....	4,926 07
The county received as above.....	\$9,852 13
The county's State tax is diminished .0026 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	10,190 48
Total net benefit to county.....	<u>\$20,042 61</u>
The benefit to county by diminishing State taxes, as above.....	\$10,190 48
Amount paid by county to the State, as above.....	4,926 07
Excess of benefit to county over amount paid the State	<u>\$5,264 41</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	141
Total number of certificates in force April 30, 1896 (old law).....	<u>173</u>
Decrease in number of certificates in force over last year of old law.....	32
Net excise receipts for year ending September 30, 1899, as above.....	\$14,778 20
Net excise receipts for year ending April 30, 1896 (old law)	6,322 98
Increase in receipts over last year of old law....	<u>\$8,455 22</u>

HAMILTON COUNTY.

Table showing the receipts and disbursements under Tax Law for the year ending September 30, 1899, the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	
Amount received for transfers (1).....	
Total receipts	
Paid rebates on canceled certificates....	\$233 33
Paid fees of county treasurer on collections	95 55
Total fees and rebates.....	
Net receipts	
Of which two-thirds is paid cities and towns	\$1,904 08
Of which one-third is paid State.....	952 04
The county received as above.....	
The county's State tax is diminished .00047 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	
Total net benefit to county.....	
The benefit to county by diminishing State taxes, as above	
Amount paid by the county to the State, as above...	
Excess of benefit to county over amount paid the State	

Comparative Statement.

Total number of certificates in force September 30, 1899.....	33
Total number of certificates in force April 30, 1896 (old law).....	46
Decrease in number of certificates in force over last year of old law.....	13
Net excise receipts for year ending September 30, 1899, as above	
Net excise receipts for year ending April 30, 1896 (old law).....	
Increase in receipts over last year of old law...	

HERKIMER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$41,796 69
Amount received for transfers (4).....	40 00
Total receipts	<u>\$41,836 69</u>
Paid rebates on canceled certificates..	\$3,654 19
Paid fees of county treasurer on collections	836 73
Total fees and rebates.....	<u>4,490 92</u>
Net receipts	<u>\$37,345 77</u>
Of which two-thirds is paid cities and towns	\$24,897 18
Of which one-third is paid State.....	12,448 59
The county received as above.....	\$24,897 18
The county's State tax is diminished .0042 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	16,461 55
Total net benefit to county.....	<u>\$41,358 73</u>
The benefit to county by diminishing State taxes, as above	\$16,461 55
Amount paid by the county to the State, as above..	12,448 59
Excess of benefit to county over amount paid the State	<u>\$4,012 96</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	200
Total number of certificates in force April 30, 1896 (old law).....	252
Decrease in number of certificates in force over last year of old law.....	<u>52</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$37,345 77
Net excise receipts for year ending April 30, 1896 (old law)	15,243 70
Increase in receipts over last year of old law...	<u>\$22,102 07</u>

JEFFERSON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$40,832 89
Amount received for all-night permits (1).....	10 00
Amount received for transfers (17).....	170 00
Total receipts	<u>\$41,012 89</u>
Paid rebates on canceled certificates..	\$1,995 82
Paid fees of county treasurer on collections	820 26
Total fees and rebates.....	<u>2,816 08</u>
Net receipts	<u>\$38,196 81</u>
Of which two-thirds is paid cities and towns	\$25,464 54
Of which one-third is paid State.....	12,732 27
The county received, as above.....	\$25,464 54
The county's State tax is diminished .00617 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	24,182 80
Total net benefit to county.....	<u>\$49,647 34</u>
The benefit to county by diminishing State taxes, as above	\$24,182 80
Amount paid by the county to the State, as above..	12,732 27
Excess of benefit to county over amount paid the State	<u>\$11,450 53</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	214
Total number of certificates in force April 30, 1896 (old law)	229
Decrease in number of certificates in force over last year of old law	<u>15</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$38,196 81
Net excise receipts for year ending April 30, 1896 (old law)	14,375 70
Increase in receipts over last year of old law...	<u>\$23,821 11</u>

KINGS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force.

Amount received for certificates.....	\$2,461,811 28
Amount received for all-night permits (210).....	2,960 00
Amount received for fines.....	290 00
Amount received for transfers (458)	4,580 00

Total receipts	<u>\$2,469,641 28</u>
Paid rebates on canceled certificates..	\$202,162 60
Paid fees of county treasurer on collections

Total fees and rebates.....	<u>202,162 60</u>
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Net receipts	<u>\$2,267,478 68</u>
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Of which two-thirds is paid cities and towns

.....\$1,511,652 45

Of which one-third is paid State..... 755,826 23

The county received as above.....\$1,511,652 45

The county's State tax is diminished .11917 per cent.

of \$3,919,416.83 (the State's share of the excise revenue), or

467,076 90

Total net benefit to county.....\$1,978,729 35

Amount paid by county to the State, as above.. \$755,826 23

The benefit to the county by diminishing State taxes,

as above

467,076 90

Excess of payment to State over reduction of

State tax

\$288,749 33

Comparative Statement.

Total number of certificates in force September 30, 1899..... 3,887

Total number of certificates in force April 30, 1896 (old law)

4,702

Decrease in number of certificates in force over last year of old law..... 815

Net excise receipts for year ending September 30,

1899, as above.....\$2,267,478 68

Net excise receipts for year ending April 30, 1896

(old law)

599,115 89

Increase in receipts over last year of old law...\$1,668,362 79

LEWIS COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....		\$11,1
Amount received for transfers (3).....		
Total receipts		\$11,1
Paid rebates on canceled certificates..	\$1,187 52	
Paid fees of county treasurer on collections	334 23	
Total fees and rebates.....		1,52
Net receipts		\$9,61
Of which two-thirds is paid cities and towns	\$6,412 73	
Of which one-third is paid State.....	3,206 37	
The county received as above.....		\$6,412
The county's State tax is diminished .00182 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or		7,133
Total net benefit to county.....		\$13,546
The benefit to county by diminishing State taxes, as above		\$7,133
Amount paid by the county to the State, as above..		3,206
Excess of benefit to county over amount paid the State		\$3,926

Comparative Statement.

Total number of certificates in force September 30, 1899.....	95	
Total number of certificates in force April 30, 1896 (old law).....	111	
Decrease in number of certificates in force over last year of old law.....	16	
Net excise receipts for year ending September 30, 1899, as above.....		\$9,619
Net excise receipts for year ending April 30, 1896 (old law)		3,681
Increase in receipts over last year of old law...		\$5,937

LIVINGSTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$13,580 41
Amount received for transfers (7).....	70 00
Total receipts	<u>\$13,650 41</u>
Paid rebates on canceled certificates..	\$920 82
Paid fees of county treasurer on collections	409 51
Total fees and rebates.....	<u>1,330 33</u>
Net receipts	<u>\$12,320 08</u>
Of which two-thirds is paid cities and towns	\$8,213 39
Of which one-third is paid State.....	<u>4,106 69</u>
The county received as above.....	\$8,213 39
The county's State tax is diminished .00515 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	20,185 00
Total net benefit to county.....	<u>\$28,398 39</u>
The benefit to county by diminishing State taxes, as above	\$20,185 00
Amount paid by the county to the State, as above..	<u>4,106 69</u>
Excess of benefit to county over amount paid the State	<u>\$16,078 31</u>

Comparative Statement.

Total number of certificates in force September 30, 1899	90
Total number of certificates in force April 30, 1896 (old law).....	<u>111</u>
Decrease in number of certificates in force over last year of old law.....	<u>21</u>
Net excise receipts for year ending September 30, 1899, as above	\$12,320 08
Net excise receipts for year ending April 30, 1896 (old law)	<u>4,715 50</u>
Increase in receipts over last year of old law...	<u>\$7,604 58</u>

MADISON COUNTY.

Table showing the receipts and disbursements under Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....		\$
Amount received for transfers (13).....		
Total receipts		\$
Paid rebates on canceled certificates..	\$1,508 34	
Paid fees of county treasurer on collections	726 30	
Total fees and rebates.....		\$
Net receipts		\$
Of which two-thirds is paid cities and towns	\$14,650 25	
Of which one-third is paid State.....	7,325 13	
The county received as above.....		\$1
The county's State tax is diminished .00418 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or		1
Total net benefit to county.....		\$3
The benefit to county by diminishing State taxes, as above		\$1
Amount paid by the county to the State, as above..		1
Excess of benefit to county over amount paid the State		\$

Comparative Statement.

Total number of certificates in force September 30, 1899.....	151	
Total number of certificates in force April 30, 1896 (old law)	174	
Decrease in number of certificates in force over last year of old law.....	23	
Net excise receipts for year ending September 30, 1899, as above.....		\$2
Net excise receipts for year ending April 30, 1896 (old law)		
Increase in receipts over last year of old law...		\$1

MONROE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$300,593 50
Amount received for all-night permits (34).....	400 00
Amount received for fines.....	125 00
Amount received for transfers (68).....	680 00
Total receipts	\$301,798 50
Paid rebates on canceled certificates..	\$21,866 64
Paid fees of county treasurer on collections	3,017 99
Total fees and rebates.....	24,884 63
Net receipts	\$276,913 87
Of which two-thirds is paid cities and towns	\$184,609 25
Of which one-third is paid State.....	92,304 62
The county received as above.....	\$184,609 25
The county's State tax is diminished .02574 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	100,885 79
Total net benefit to county.....	\$285,495 04
The benefit to county by diminishing State taxes, as above	\$100,885 79
Amount paid by the county to the State, as above..	92,304 62
Excess of benefit to county over amount paid the State	\$8,581 17

Comparative Statement.

Total number of certificates in force September 30, 1899.....	738
Total number of certificates, in force April 30, 1896 (old law).....	876
Decrease in number of certificates in force over last year of old law.....	138
Net excise receipts for year ending September 30, 1899, as above	\$276,913 87
Net excise receipts for year ending April 30, 1896 (old law)	82,935 32
Increase in receipts over last year of old law..	\$193,978 55

MONTGOMERY COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, and the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	
Amount received for fines.....	
Amount received for transfers (14).....	
Total receipts	
Paid rebates on canceled certificates..	\$2,604 17
Paid fees of county treasurer on collections.....	1,045 54
Total fees and rebates.....	
Net receipts	
Of which two-thirds is paid cities and towns.....	\$32,418 04
Of which one-third is paid State.....	16,209 02
The county received as above.....	
The county's State tax is diminished .00547 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	
Total net benefit to county.....	
The benefit to county by diminishing State taxes, as above.....	
Amount paid by county to the State, as above.....	
Excess of benefit to county over amount paid the State	

Comparative Statement.

Total number of certificates in force September 30, 1899.....	222
Total number of certificates in force April 30, 1896 (old law).....	256
Decrease in number of certificates in force over last year of old law.....	34
Net excise receipts for year ending September 30, 1899, as above.....	
Net excise receipts for year ending April 30, 1896 (old law)	
Increase in receipts over last year of old law..	

NASSAU COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$43,846 74
Amount received for fines.....	50 00
Amount received for transfers (10).....	100 00
Total receipts	<u>\$43,996 74</u>
Paid rebates on canceled certificates..	\$579 16
Paid fees of county treasurer on collections.	1,319 90
Total fees and rebates.....	<u>1,899 06</u>
Net receipts	<u>\$42,097 68</u>
Of which two-thirds is paid cities and towns.....	\$28,065 12
Of which one-third is paid State.....	<u>14,032 56</u>
The county received as above.....	\$28,065 12
The county's State tax is diminished .0045 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	17,637 38
Total net benefit to county.....	<u>\$45,702 50</u>
The benefit to county by diminishing State taxes, as above.....	\$17,637 38
Amount paid by the county to the State, as above..	<u>14,032 56</u>
Excess of benefit to county over amount paid the State	<u>\$3,604 82</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	344
Total number of certificates in force April 30, 1896 (old law).....	<u>436</u>
Decrease in number of certificates in force over last year of old law.....	<u>92</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$42,097 68
Net excise receipts for year ending April 30, 1896 (old law)	21,629 98
Increase in receipts over last year of old law...	<u>\$20,467 70</u>

NEW YORK COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,668,719 98
Amount received for all-night permits (102).....	1,400 00
Amount received for fines.....	1,182 00
Amount received for transfers (1,428).....	14,280 00

Total receipts	\$5,685,581 98
Paid rebates on canceled certificates..	\$328,845 96
Paid fees of county treasurer on collections	

Total fees and rebates.....	328,845 96
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Net receipts	<u>\$5,356,736 02</u>
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Of which two-thirds is paid cities and towns	\$3,571,157 35
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Of which one-third is paid State....	1,785,578 67
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The county received as above.....	\$3,571,157 35
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The county's State tax is diminished .48386 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	1,896,449 02
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Total net benefit to county.....	<u>\$5,467,606 37</u>
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The benefit to county by diminishing State taxes, as above	\$1,896,449 02
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Amount paid by the county to the State, as above..	1,785,578 67
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Excess of benefit to county over amount paid the State	<u>\$110,870 35</u>
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Comparative Statement.

Total number of certificates in force September 30, 1899.....	7,432
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Total number of certificates in force April 30, 1896 (old law).....	8,906
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Decrease in number of certificates in force over last year of old law.....	1,474
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Net excise receipts for year ending September 30, 1899, as above.....	\$5,356,736 02
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Net excise receipts for year ending April 30, 1896 (old law)	1,056,013 10
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Increase in receipts over last year of old law...	<u>\$4,300,722 92</u>
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NIAGARA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$96,817 42
Amount received for fines.....	200 00
Amount received for transfers (24).....	240 00
Total receipts	<u>\$97,257 42</u>
Paid rebates on canceled certificates..	\$5,854 10
Paid fees of county treasurer on collections	1,945 15
Total fees and rebates.....	<u>7,799 25</u>
Net receipts.....	<u>\$89,458 17</u>
Of which two-thirds is paid cities and towns	\$59,638 78
Of which one-third is paid State.....	29,819 39
The county received as above.....	\$59,638 78
The county's State tax is diminished .00724 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	28,376 58
Total net benefit to county.....	<u>\$88,015 36</u>
Amount paid by the county to the State, as above..	\$29,819 39
The benefit to county by diminishing State taxes, as above	28,376 58
Excess of payment to State over reduction of State tax.....	<u>\$1,442 81</u>

Comparative Statement.

Total number of certificates in force September 30, 1899	336
Total number of certificates in force April 30, 1896 (old law).....	415
Decrease in number of certificates in force over last year of old law.....	<u>79</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$89,458 17
Net excise receipts for year ending April 30, 1896 (old law).....	13,149 89
Increase in receipts over last year of old law...	<u>\$76,308 28</u>

ONEIDA COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$143
Amount received for all-night permits (2).....	
Amount received for fines.....	
Amount received for transfers (14).....	
Total receipts.....	\$143
Paid rebates on canceled certificates..	\$8,462 40
Paid fees of county treasurer on collections	2,867 58
Total fees and rebates.....	11,
Net receipts	\$132,
Of which two-thirds is paid cities and towns ..	\$88,032 77
Of which one-third is paid State.....	44,016 39
The county received as above.....	\$88,0
The county's State tax is diminished .01258 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	49,3
Total net benefit to county.....	\$137,3
The benefit to county by diminishing State taxes, as above	\$49,3
Amount paid by county to the State, as above.....	44,0
Excess of benefit to county over amount paid the State	\$5,2

Comparative Statement.

Total number of certificates in force September 30, 1899.....	548
Total number of certificates in force April 30, 1896 (old law).....	789
Decrease in number of certificates in force over last year of old law.....	241
Net excise receipts for year ending September 30, 1899, as above.....	\$132,0
Net excise receipts for year ending April 30, 1896 (old law)	39,8
Increase in receipts over last year of old law..	\$92,1

ONONDAGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$271,013 03
Amount received for transfers (46).....	460 00
Total receipts	\$271,473 03
Paid rebates on canceled certificates..	\$35,822 94
Paid fees of county treasurer on collections ..	2,714 73
Total fees and rebates.....	38,537 67
Net receipts	\$232,935 36
Of which two-thirds is paid cities and towns ..	\$155,290 24
Of which one-third is paid State.....	77,645 12
The county received as above.....	\$155,290 24
The county's State tax is diminished .01911 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	74,900 06
Total net benefit to county.....	\$230,190 30
Amount paid by county to the State, as above.....	\$77,645 12
The benefit to county by diminishing State taxes, as above ..	74,900 06
Excess of payment to State over reduction of State tax	\$2,745 06

Comparative Statement.

Total number of certificates in force September 30, 1899.....	709
Total number of certificates in force April 30, 1896 (old law).....	962
Decrease in number of certificates in force over last year of old law.....	253
Net excise receipts for year ending September 30, 1899, as above.....	\$232,935 36
Net excise receipts for year ending April 30, 1896 (old law)	102,779 42
Increase in receipts over last year of old law..	\$130,155 94

ONTARIO COUNTY.

Table showing the receipts and disbursements under the Li Tax Law for the year ending September 30, 1899, together the net benefit to the county, and the number of certificate force:

Amount received for certificates.....	\$25,29
Amount received for fines.....	15
Amount received for transfers (10).....	100
Total receipts	<u>\$25,541</u>
Paid rebates on canceled certificates..	\$3,408 36
Paid fees of county treasurer on collections	510 83
Total fees and rebates	<u>3,919</u>
Net receipts	<u>\$21,622</u>
Of which two-thirds is paid cities and towns	\$14,414 99
Of which one-third is paid State.....	<u>7,207 50</u>
The county received as above.....	\$14,414
The county's State tax is diminished .00559 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	21,909
Total net benefit to county.....	<u>\$36,324</u>
The benefit to county by diminishing State taxes, as above	\$21,909
Amount paid by county to the State, as above.....	<u>7,207</u>
Excess of benefit to county over amount paid the State	<u>\$14,702 0</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	106
Total number of certificates in force April 30, 1896 (old law).....	<u>146</u>
Decrease in number of certificates in force over last year of old law.....	<u>40</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$21,622 4
Net excise receipts for year ending April 30, 1896 (old law).....	5,455 5
Increase in receipts over last year of old law...	<u>\$16,166 9</u>

ORANGE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$102,609 18
Amount received for fines.....	400 00
Amount received for transfers (14).....	140 00
Total receipts.....	<u>\$103,149 18</u>
Paid rebates on canceled certificates...	\$8,991 64
Paid fees of county treasurer on collections	2,062 98
Total fees and rebates.....	<u>11,054 62</u>
Net receipts	<u>\$92,094 56</u>
Of which two-thirds is paid cities and towns	\$61,396 37
Of which one-third is paid State.....	<u>30,698 19</u>
The county received as above.....	\$61,396 37
The county's State tax is diminished .00811 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	<u>31,786 47</u>
Total net benefit to county.....	<u>\$93,182 84</u>
The benefit to county by diminishing State taxes, as above	\$31,786 47
Amount paid by the county to the State, as above..	<u>30,698 19</u>
Excess of benefit to county over amount paid the State	<u>\$1,088 28</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	443
Total number of certificates in force April 30, 1896 (old law).....	<u>533</u>
Decrease in number of certificates in force over last year of old law.....	<u>90</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$92,094 56
Net excise receipts for year ending April 30, 1896 (old law).....	<u>24,997 15</u>
Increase in receipts over last year of old law...	<u>\$67,097 41</u>

ORLEANS COUNTY.

Table showing the receipts and disbursements under Liquor Tax Law for the year ending September 30, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$1
Amount received for transfers (2).....	
Total receipts	\$1
Paid rebates on canceled certificates..	\$341 67
Paid fees of county treasurer on collections	305 59
Total fees and rebates	
Net receipts	\$9
Of which two-thirds is paid cities and towns	\$6,359 37
Of which one-third is paid State.....	3,179 68
The county received as above	\$6,
The county's State tax is diminished.00295 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	11,
Total net benefit to county.....	\$17,
The benefit to county by diminishing State taxes, as above	\$11,
Amount paid by county to the State, as above....	3,
Excess of benefit to county over amount paid the State	\$8,

Comparative Statement.

Total number of certificates in force September 30, 1899	63
Total number of certificates in force April 30, 1896 (old law)	75
Decrease in number of certificates in force over last year of old law.....	12
Net excise receipts for year ending September 30, 1899, as above	\$9,5
Net excise receipts for year ending April 30, 1896 (old law)	3,
Increase in receipts over last year of old law..	\$6,1

OSWEGO COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$54,986 24
Amount received for fines	50 00
Amount received for transfers (4)	40 00
Total receipts	\$55,076 24
Paid rebates on canceled certificates..	\$4,222 86
Paid fees of county treasurer on collections	1,101 52
Total fees and rebates	5,324 38
Net receipts	\$49,751 86
Of which two-thirds is paid cities and towns	\$33,167 91
Of which one-third is paid State	16,583 95
The county received as above	\$33,167 91
The county State's tax is diminished .0052 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	20,380 97
Total net benefit to county	\$53,548 88
The benefit to county by diminishing State taxes, as above	\$20,380 97
Amount paid by the county to the State, as above..	16,583 95
Excess of benefit to county over amount paid the State	\$3,797 02

Comparative Statement.

Total number of certificates in force September 30, 1899	238
Total number of certificates in force April 30, 1896 (old law)	282
Decrease in number of certificates in force over last year of old law.....	44
Net excise receipts for year ending September 30, 1899, as above	\$49,751 86
Net excise receipts for year ending April 30, 1896 (old law)	21,201 82
Increase in receipts over last year of old law...	\$28,550 04

OTSEGO COUNTY.

Table showing the receipts and disbursements under Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	
Amount received for fines.....	
Amount received for transfers (11).....	
Total receipts	
Paid rebates on canceled certificates..	\$1,808 33
Paid fees of county treasurer on collections	597 23
Total fees and rebates.....	
Net receipts	
Of which two-thirds is paid cities and towns	\$11,667 99
Of which one-third is paid State.....	5,834 00
The county received as above.....	\$
The county's State tax is diminished .00435 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	1
Total net benefit to county.....	\$2
The benefit to county by diminishing State taxes, as above	\$1
Amount paid by the county to the State, as above..	
Excess of benefit to county over amount paid the State	\$1

Comparative Statement.

Total number of certificates in force September 30, 1899.....	128
Total number of certificates in force April 30, 1896 (old law).....	160
Decrease in number of certificates in force over last year of old law.....	32
Net excise receipts for year ending September 30, 1899, as above	\$1
Net excise receipts for year ending April 30, 1896 (old law)	
Increase in receipts over last year of old law...	\$1

PUTNAM COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$6,110 00
Total receipts	<u>\$6,110 00</u>
Paid rebates on canceled certificates..	\$316 68
Paid fees of county treasurer on collections	183 30
Total fees and rebates.....	<u>499 98</u>
Net receipts	<u>\$5,610 02</u>
Of which two-thirds is paid cities and towns	\$3,740 01
Of which one-third is paid State.....	<u>1,870 01</u>
The county received as above.....	\$3,740 01
The county's State tax is diminished .00153 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	5,996 71
Total net benefit to county.....	<u>\$9,736 72</u>
The benefit to county by diminishing State taxes, as above	\$5,996 71
Amount paid by the county to the State, as above..	<u>1,870 01</u>
Excess of benefit to county over amount paid the State	<u>\$4,126 70</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	46
Total number of certificates in force April 30, 1896 (old law).....	<u>61</u>
Decrease in number of certificates in force over last year of old law.....	<u>15</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$5,610 02
Net excise receipts for year ending April 30, 1896 (old law)	2,368 66
Increase in receipts over last year of old law...	<u>\$3,241 36</u>

QUEENS COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$314,518 96
Amount received for all-night permits (20).....	200 00
Amount received for fines.....	530 00
Amount received for transfers (122).....	1,220 00
Total receipts	\$316,468 96
Paid rebates on canceled certificates	\$33,670 88
Paid fees of county treasurer on collections.....	6,329 38
Total fees and rebates.....	40,000 26
Net receipts	\$276,468 70
Of which two-thirds is paid cities and towns	\$184,312 47
Of which one-third is paid State.....	92,156 23
The county received as above.....	\$184,312 47
The county's State tax is diminished .01457 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	57,105 90
Total net benefit to county.....	\$241,418 37
Amount paid by the county to the State, as above..	\$92,156 23
The benefit to county by diminishing State taxes, as above	57,105 90
Excess of payment to State over reduction of State tax	\$35,050 33

Comparative Statement.

Total number of certificates in force September 30, 1899.....	1,293
Total number of certificates in force April 30, 1896 (old law)	1,206
Increase in number of certificates in force over last year of old law.....	87
Net excise receipts for year ending September 30, 1899, as above.....	\$276,468 70
Net excise receipts for year ending April 30, 1896 (old law)	43,424 61
Increase in receipts over last year of old law...	\$233,044 09

RENSSELAER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$189,927 11
Amount received for fines.....	25 00
Amount received for transfers (19).....	190 00
Total receipts	\$190,142 11
Paid rebates on canceled certificates..	\$10,608 37
Paid fees of county treasurer on collections	1,901 42
Total fees and rebates.....	12,509 79
Net receipts	\$177,632 32
Of which two-thirds is paid cities and towns	\$118,421 55
Of which one-third is paid State.....	59,210 77
The county received as above.....	\$118,421 55
The county's State tax is diminished .01414 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	55,420 55
Total net benefit to county.....	\$173,842 10
Amount paid by the county to the State, as above..	\$59,210 77
The benefit to county by diminishing State taxes, as above	55,420 55
Excess of payment to State over reduction of State tax	\$3,790 22

Comparative Statement.

Total number of certificates in force September 30, 1899.....	553
Total number of certificates in force April 30, 1896 (old law).....	908
Decrease in number of certificates in force over last year of old law	355
Net excise receipts for year ending September 30, 1899, as above.....	\$177,632 32
Net excise receipts for year ending April 30, 1896 (old law)	22,870 11
Increase in receipts over last year of old law..	\$154,762 21

RICHMOND COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$1
Amount received for all-night permits (13).....	
Amount received for fines.....	
Amount received for transfers (46).....	
Total receipts	\$11
Paid rebates on canceled certificates..	\$7,012 40
Paid fees of county treasurer on collections.	
Total fees and rebates.....	
Net receipts	\$11
Of which two-thirds is paid cities and towns.....	\$74,616 70
Of which one-third is paid State.....	37,308 35
The county received as above.....	\$7
The county's State tax is diminished .00563 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	2
Total net benefit to county.....	\$9
Amount paid by county to the State, as above.....	\$3
The benefit to county by diminishing State taxes, as above.	2
Excess of payment to State over reduction of State tax	\$1

Comparative Statement.

Total number of certificates in force September 30, 1899.....	452
Total number of certificates in force April 30, 1896 (old law).....	543
Decrease in number of certificates in force over last year of old law.....	91
Net excise receipts for year ending September 30, 1899, as above.....	\$11
Net excise receipts for year ending April 30, 1896 (old law)	3
Increase in receipts over last year of old law..	\$7

ROCKLAND COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$35,656 71
Amount received for transfers (6).....	60 00
Total receipts	<u>\$35,716 71</u>
Paid rebates on canceled certificates..	\$1,616 66
Paid fees of county treasurer on collections.	1,071 50
Total fees and rebates.....	<u>2,688 16</u>
Net receipts	<u>\$33,028 55</u>
Of which two-thirds is paid cities and towns.....	\$22,019 03
Of which one-third is paid State.....	<u>11,009 52</u>
The county received, as above.....	\$22,019 03
The county's State tax is diminished .00313 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	12,267 77
Total net benefit to county.....	<u>\$34,286 80</u>
The benefit to county by diminishing State taxes, as above.	\$12,267 77
Amount paid by county to the State, as above.....	<u>11,009 52</u>
Excess of benefit to county over amount paid the State	<u>\$1,258 25</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	225
Total number of certificates in force April 30, 1896 (old law).....	<u>236</u>
Decrease in number of certificates in force over last year of old law.....	<u>11</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$33,028 55
Net excise receipts for year ending April 30, 1896 (old law)	9,018 39
Increase in receipts over last year of old law..	<u>\$24,010 16</u>

ST. LAWRENCE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$31,770 52
Amount received for fines.....	625 00
Amount received for transfers (11).....	110 00
Total receipts	\$32,505 52
Paid rebates on canceled certificates...	\$3,127 03
Paid fees of county treasurer on collections	650 11
Total fees and rebates.....	3,777 14
Net receipts	\$28,728 38
Of which two-thirds is paid cities and towns	\$19,152 25
Of which one-third is paid State.....	9,576 13
The county received as above.....	\$19,152 25
The county's State tax is diminished .00635 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	24,888 30
Total net benefit to county.....	\$44,040 55
The benefit to county by diminishing State taxes, as above	\$24,888 30
Amount paid by the county to the State, as above..	9,576 13
Excess of benefit to county over amount paid the State	\$15,312 17

Comparative Statement.

Total number of certificates in force September 30, 1899.....	181
Total number of certificates in force April 30, 1896 (old law).....	193
Decrease in number of certificates in force over last year of old law.....	12
Net excise receipts for year ending September 30, 1899, as above.....	\$28,728 38
Net excise receipts for year ending April 30, 1896 (old law).....	17,294 52
Increase in receipts over last year of old law...	\$11,433 86

SARATOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$61,083 26
Amount received for fines.....	275 00
Amount received for transfers (26).....	260 00
Total receipts.....	<u>\$61,618 26</u>
Paid rebates on canceled certificates..	\$8,766 54
Paid fees of county treasurer on collections	1,848 55
Total fees and rebates.....	<u>10,615 09</u>
Net receipts.....	<u>\$51,003 17</u>
Of which two-thirds is paid cities and towns	\$34,002 11
Of which one-third is paid State.....	<u>17,001 06</u>
The county received as above.....	\$34,002 11
The county's State tax is diminished .00494 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	19,361 92
Total net benefit to county.....	<u>\$53,364 03</u>
The benefit to county by diminishing State taxes, as above	\$19,361 92
Amount paid by the county to the State, as above..	<u>17,001 06</u>
Excess of benefit to county over amount paid the State	<u>\$2,360 86</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	305
Total number of certificates in force April 30, 1896 (old law).....	<u>401</u>
Decrease in number of certificates in force over last year of old law.....	96
Net excise receipts for year ending September 30, 1899, as above.....	\$51,003 17
Net excise receipts for year ending April 30, 1896 (old law).....	<u>11,514 07</u>
Increase in receipts over last year of old law...	<u>\$39,489 10</u>

SCHENECTADY COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law, for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force.

Amount received for certificates.....	\$55,626 21
Amount received for fines.....	300 00
Amount received for transfers (16).....	160 00
Total receipts	\$56,086 21
Paid rebates on canceled certificates..	\$2,441 64
Paid fees of county treasurer on collections	1,121 72
Total fees and rebates.....	3,563 36
Net receipts	\$52,522 85
Of which two-thirds is paid cities and towns	\$35,015 23
Of which one-third is paid State.....	17,507 62
The county received as above.....	\$35,015 23
The county's State tax is diminished .0033 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	12,934 07
Total net benefit to county.....	\$47,949 30
Amount paid by county to the State, as above.....	\$17,507 62
The benefit to county by diminishing State taxes, as above	12,934 07
Excess of payment to State over reduction of State tax	\$4,573 55

Comparative Statement.

Total number of certificates in force September 30, 1899.....	210
Total number of certificates in force April 30, 1896 (old law).....	205
Increase in number of certificates in force over last year of old law.....	5
Net excise receipts for year ending September 30, 1899, as above.....	\$52,522 85
Net excise receipts for year ending April 30, 1896 (old law)	6,081 73
Increase in receipts over last year of old law..	\$46,441 12

SCHOHARIE COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law, for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force.

Amount received for certificates.....	\$7,570 92
Total receipts	\$7,570 92
Paid rebates on canceled certificates..	\$358 32
Paid fees of county treasurer on collections	227 13
Total fees and rebates.....	585 45
Net receipts	\$6,985 47
Of which two-thirds is paid cities and towns	\$4,656 98
Of which one-third is paid State.....	2,328 49
The county received, as above.....	\$4,656 98
The county's State tax is diminished .00222 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	8,701 11
Total net benefit to county.....	\$13,358 09
The benefit to county by diminishing State taxes, as above	\$8,701 11
Amount paid by county to the State, as above.....	2,328 49
Excess of benefit to county over amount paid the State	\$6,372 62

Comparative Statement.

Total number of certificates in force September 30, 1899.....	68
Total number of certificates in force April 30, 1896 (old law)	74
Decrease in number of certificates in force over last year of old law.....	6
Net excise receipts for year ending September 30, 1899, as above	\$6,985 47
Net excise receipts for year ending April 30, 1896 (old law)	2,113 85
Increase in receipts over last year of old law..	\$4,871 62

SCHUYLER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,612 09
Amount received for fines.....	75 00
Amount received for transfers (1).....	10 00
Total receipts	\$5,697 09
Paid rebates on canceled certificates..	\$816 68
Paid fees of county treasurer on collections	170 91
Total fees and rebates.....	987 59
Net receipts	\$4,709 50
Of which two-thirds is paid cities and towns	\$3,139 67
Of which one-third is paid State.....	1,569 83
The county received as above.....	\$3,139 67
The county's State tax is diminished .00127 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	4,977 66
Total net benefit to county.....	\$8,117 33
The benefit to county by diminishing State taxes, as above	\$4,977 66
Amount paid by the county to the State, as above..	1,569 83
Excess of benefit to county over amount paid the State	\$3,407 83

Comparative Statement.

Total number of certificates in force September 30, 1899.....	33
Total number of certificates in force April 30, 1896 (old law).....	48
Decrease in number of certificates in force over last year of old law.....	15
Net excise receipts for year ending September 30, 1899, as above.....	\$4,709 50
Net excise receipts for year ending April 30, 1896 (old law)	1,415 00
Increase in receipts over last year of old law...	\$3,294 50

SENECA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$14,575 01
Total receipts	<u>\$14,575 01</u>
Paid rebates on canceled certificates..	\$1,216 68
Paid fees of county treasurer on collections	437 25
Total fees and rebates.....	<u>1,653 93</u>
Net receipts	<u>\$12,921 08</u>
Of which two-thirds is paid cities and towns	\$8,614 05
Of which one-third is paid State.....	<u>4,307 03</u>
The county received as above.....	\$8,614 05
The county's State tax is diminished .00288 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	11,287 92
Total net benefit to county.....	<u>\$19,901 97</u>
The benefit to county by diminishing State taxes, as above	\$11,287 92
Amount paid by the county to the State, as above..	<u>4,307 03</u>
Excess of benefit to county over amount paid the State	<u>\$6,980 89</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	80
Total number of certificates in force April 30, 1896 (old law).....	<u>118</u>
Decrease in number of certificates in force over last year of old law	38
Net excise receipts for year ending September 30, 1899, as above.....	\$12,921 08
Net excise receipts for year ending April 30, 1896 (old law)	2,883 50
Increase in receipts over last year of old law..	<u>\$10,037 58</u>

STEUBEN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$50,931 91
Amount received for fines.....	325 00
Amount received for transfers (10).....	100 00
Total receipts	<u>\$51,356 91</u>
Paid rebates on canceled certificates..	\$3,083 30
Paid fees of county treasurer on collections	1,027 14
Total fees and rebates.....	<u>4,110 44</u>
Net receipts	<u>\$47,246 47</u>
Of which two-thirds is paid cities and towns	\$31,497 65
Of which one-third is paid State.....	15,748 82
The county received as above.....	\$31,497 65
The county's State tax is diminished .00592 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	23,202 95
Total net benefit to county.....	<u>\$54,700 60</u>
The benefit to county by diminishing State taxes, as above	\$23,202 95
Amount paid by the county to the State, as above..	15,748 82
Excess of benefit to county over amount paid the State	<u>\$7,454 13</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	244
Total number of certificates in force April 30, 1896 (old law).....	284
Decrease in number of certificates in force over last year of old law.....	<u>40</u>
Net excise receipts for year ending September 30, 1899, as above	\$47,246 47
Net excise receipts for year ending April 30, 1896 (old law)	15,124 26
Increase in receipts over last year of old law..	<u>\$32,122 21</u>

SUFFOLK COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$41,884 16
Amount received for fines.....	100 00
Amount received for transfers (19).....	190 00
Total receipts.....	\$42,174 16
Paid rebates on canceled certificates... ..	\$4,374 99
Paid fees of county treasurer on collections	1,265 22
Total fees and rebates.....	5,640 21
Net receipts.....	\$36,533 95
Of which two-thirds is paid cities and towns	\$24,355 97
Of which one-third is paid State.....	12,177 98
The county received as above.....	\$24,355 97
The county's State tax is diminished .00828 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	32,452 77
Total net benefit to county	\$56,808 74
The benefit to county by diminishing State taxes, as above	\$32,452 77
Amount paid by the county to the State, as above...	12,177 98
Excess of benefit to county over amount paid the State	\$20,274 79

Comparative Statement.

Total number of certificates in force September 30, 1899.....	313
Total number of certificates in force April 30, 1896 (old law).....	243
Increase in number of certificates in force over last year of old law.....	70
Net excise receipts for year ending September 30, 1899, as above.....	\$36,533 95
Net excise receipts for year ending April 30, 1896 (old law).....	15,051 40
Increase in receipts over last year of old law...	\$21,482 55

SULLIVAN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$15,983 33
Amount received for transfers (9).....	90 00
Total receipts	<u>\$16,073 33</u>
Paid rebates on canceled certificates..	\$1,400 02
Paid fees of county treasurer on collections	482 20
Total fees and rebates.....	<u>1,882 22</u>
Net receipts	<u>\$14,191 11</u>
Of which two-thirds is paid cities and towns.....	\$9,460 74
Of which one-third is paid State.....	4,730 37
The county received, as above.....	\$9,460 74
The county's State tax is diminished .00116 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	4,546 52
Total net benefit to county.....	<u>\$14,007 26</u>
Amount paid by county to the State, as above.....	\$4,730 37
The benefit to county by diminishing State taxes, as above.	4,546 52
Excess of payment to State over reduction of State tax	<u>\$183 85</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	158
Total number of certificates in force April 30, 1896 (old law)	150
Increase in number of certificates in force over last year of old law.....	<u>8</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$14,191 11
Net excise receipts for year ending April 30, 1896 (old law)	6,359 67
Increase in receipts over last year of old law..	<u>\$7,831 44</u>

TIOGA COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$14,468 33
Amount received for transfers (3).....	30 00
Total receipts	<u>\$14,498 33</u>
Paid rebates on canceled certificates..	\$591 68
Paid fees of county treasurer on collections.	434 95
Total fees and rebates.....	<u>1,026 63</u>
Net receipts	<u>\$13,471 70</u>
Of which two-thirds is paid cities and towns.	\$8,981 13
Of which one-third is paid State.....	<u>4,490 57</u>
The county received, as above.....	\$8,981 13
The county's State tax is diminished .00254 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	9,955 32
Total net benefit to county.....	<u>\$18,936 45</u>
The benefit to county by diminishing State taxes, as above.	\$9,955 32
Amount paid by county to the State, as above.....	<u>4,490 57</u>
Excess of benefit to county over amount paid the State	<u>\$5,464 75</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	77
Total number of certificates in force April 30, 1896 (old law).....	<u>95</u>
Decrease in number of certificates in force over last year of old law.....	<u>18</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$13,471 70
Net excise receipts for year ending April 30, 1896 (old law)	4,319 46
Increase in receipts over last year of old law...	<u>\$9,152 24</u>

TOMPKINS COUNTY.

Table showing the receipts and disbursements under Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates		\$22,000 00
Amount received for fines		1,000 00
Amount received for transfers (4)		1,000 00
Total receipts		\$22,000 00
Paid rebates on canceled certificates..	\$2,908 29	
Paid fees of county treasurer on collections	454 62	
Total fees and rebates		3,362 91
Net receipts		\$19,637 09
Of which two-thirds is paid cities and towns	\$12,912 19	
Of which one-third is paid State.....	6,456 09	
The county received as above		\$12,912 19
The county's State tax is diminished .0032 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or		12,912 19
Total net benefit to county.....		\$25,824 38
The benefit to county by diminishing State taxes, as above		\$12,912 19
Amount paid by the county to the State, as above..		6,456 09
Excess of benefit to county over amount paid the State		\$6,456 09

Comparative Statement.

Total number of certificates in force September 30, 1899	73	
Total number of certificates in force April 30, 1896 (old law)	88	
Decrease in number of certificates in force over last year of old law.....	15	
Net excise receipts for year ending September 30, 1899, as above		\$19,637 09
Net excise receipts for year ending April 30, 1896 (old law)		4,000 00
Increase in receipts over last year of old law...		\$15,637 09

ULSTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law, for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates	\$77,640 42
Amount received for all-night permits (8)	80 00
Amount received for fines.....	125 00
Amount received for transfers (13)	130 00
Total receipts	\$77,975 42
Paid rebates on canceled certificates..	\$4,691 65
Paid fees of county treasurer on collections	1,559 51
Total fees and rebates	6,251 16
Net receipts	\$71,724 26
Of which two-thirds is paid cities and towns	\$47,816 17
Of which one-third is paid State	23,908 09
The county received as above	\$47,816 17
The county's State tax is diminished .00557 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	21,831 15
Total net benefit to county	\$69,647 32
Amount paid by the county to the State, as above..	\$23,908 09
The benefit to county by diminishing State taxes, as above	21,831 15
Excess of payment to State over reduction of State tax	\$2,076 94

Comparative Statement.

Total number of certificates in force September 30, 1899	390
Total number of certificates in force April 30, 1896 (old law)	493
Decrease in number of certificates in force over last year of old law.....	103
Net excise receipts for year ending September 30, 1899, as above.....	\$71,724 26
Net excise receipts for year ending April 30, 1896 (old law)	25,647 61
Increase in receipts over last year of old law...	\$46,076 65

WARREN COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$26,426 69
Amount received for transfers (6).....	60 00
Total receipts	<u>\$26,486 69</u>
Paid rebates on canceled certificates..	\$2,262 47
Paid fees of county treasurer on collections	794 60
Total fees and rebates	<u>3,057 07</u>
Net receipts	<u>\$23,429 62</u>
Of which two-thirds is paid cities and towns	\$15,619 75
Of which one-third is paid State.....	<u>7,809 87</u>
The county received as above.....	\$15,619 75
The county's State tax is diminished .0015 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	<u>5,879 12</u>
Total net benefit to county.....	<u>\$21,498 87</u>
Amount paid by the county to the State, as above..	\$7,809 87
The benefit to county by diminishing State taxes, as above	<u>5,879 12</u>
Excess of payment to State over reduction of State tax	<u>\$1,930 75</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	142
Total number of certificates in force April 30, 1896 (old law).....	<u>152</u>
Decrease in number of certificates in force over last year of old law.....	<u>10</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$23,429 62
Net excise receipts for year ending April 30, 1896 (old law)	<u>5,551 13</u>
Increase in receipts over last year of old law..	<u>\$17,878 49</u>

WASHINGTON COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$26,102 05
Amount received for transfers (7).....	70 00
Total receipts	\$26,172 05
Paid rebates on canceled certificates..	\$1,385 44
Paid fees of county treasurer on collections	785 16
Total fees and rebates.....	2,170 60
Net receipts	\$24,001 45
Of which two-thirds is paid cities and towns	\$16,000 97
Of which one-third is paid State.....	8,000 48
The county received as above.....	\$16,000 97
The county's State tax is diminished .00362 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	14,188 29
Total net benefit to county.....	\$30,189 26
The benefit to county by diminishing State taxes, as above	\$14,188 29
Amount paid by the county to the State, as above..	8,000 48
Excess of benefit to county over amount paid the State	\$6,187 81

Comparative Statement.

Total number of certificates in force September 30, 1899.....	174
Total number of certificates in force April 30, 1896 (old law)	173
Increase in number of certificates in force over last year of old law.....	1
Net excise receipts for year ending September 30, 1899, as above.....	\$24,001 45
Net excise receipts for year ending April 30, 1896 (old law).....	7,261 63
Increase in receipts over last year of old law...	\$16,739 82

WAYNE COUNTY.

Table showing the receipts and disbursements under the Tax Law for the year ending September 30, 1899, together the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....		\$15,4
Total receipts		\$15,4
Paid rebates on canceled certificates..	\$1,210 42	
Paid fees of county treasurer on collections	463 14	
Total fees and rebates		1,67
Net receipts		\$13,76
Of which two-thirds is paid cities and towns	\$9,176 23	
Of which one-third is paid State.....	4,588 12	
The county received, as above.....		\$9,176
The county's State tax is diminished .00491 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or		19,244
Total net benefit to county.....		\$28,420
The benefit to county by diminishing State taxes, as above		\$19,244
Amount paid by county to the State, as above.....		4,588
Excess of benefit to county over amount paid the State		\$14,656

Comparative Statement.

Total number of certificates in force September 30, 1899.....	98	
Total number of certificates in force April 30, 1896 (old law)	128	
Decrease in number of certificates in force over last year of old law.....	30	
Net excise receipts for year ending September 30, 1899, as above.....		\$13,764
Net excise receipts for the year ending April 30, 1896 (old law)		4,189
Increase in receipts over last year of old law..		\$9,575

WESTCHESTER COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$222,949 01
Amount received for all-night permits (17).....	170 00
Amount received for transfers (83).....	830 00
Total receipts	\$223,949 01
Paid rebates on canceled certificates..	\$13,104 08
Paid fees of county treasurer on collections	4,478 98
Total fees and rebates.....	17,583 06
Net receipts	\$206,365 95
Of which two-thirds is paid cities and towns	\$137,577 30
Of which one-third is paid State.....	68,788 65
The county received, as above.....	\$137,577 30
The county's State tax is diminished .02936 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or	115,074 08
Total net benefit to county.....	\$252,651 38
The benefit to county by diminishing State taxes, as above	\$115,074 08
Amount paid by county to the State, as above.....	68,788 65
Excess of benefit to county over amount paid the State	\$46,285 43

Comparative Statement.

Total number of certificates in force September 30, 1899	950
Total number of certificates in force April 30, 1896 (old law)	882
Increase in number of certificates in force over last year of old law.....	68
Net excise receipts for year ending September 30, 1899, as above	\$206,365 95
Net excise receipts for the year ending April 30, 1896 (old law)	59,253 58
Increase in receipts over last year of old law..	\$147,112 37

WYOMING COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$9,950 82
Amount received for fines.....	300 00
Amount received for transfers (1).....	10 00
Total receipts.....	<u>\$10,260 82</u>
Paid rebates on canceled certificates...	\$166 66
Paid fees of county treasurer on collections	307 82
Total fees and rebates.....	<u>474 48</u>
Net receipts.....	<u>\$9,786 34</u>
Of which two-thirds is paid cities and towns	\$6,524 23
Of which one-third is paid State.....	3,262 11
The county received as above.....	\$6,524 23
The county's State tax is diminished .00288 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	11,287 92
Total net benefit to county.....	<u>\$17,812 15</u>
The benefit to county by diminishing State taxes, as above	\$11,287 92
Amount paid by the county to the State, as above..	3,262 11
Excess of benefit to county over amount paid the State	<u>\$8,025 81</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	79
Total number of certificates in force April 30, 1896 (old law).....	92
Decrease in number of certificates in force over last year of old law.....	<u>13</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$9,786 34
Net excise receipts for year ending April 30, 1896 (old law).....	3,747 26
Increase in receipts over last year of old law...	<u>\$6,039 08</u>

YATES COUNTY.

Table showing the receipts and disbursements under the Liquor Tax Law for the year ending September 30, 1899, together with the net benefit to the county, and the number of certificates in force:

Amount received for certificates.....	\$5,954 58
Amount received for transfers (1).....	10 00
Total receipts.....	<u>\$5,964 58</u>
Paid rebates on canceled certificates...	\$160 41
Paid fees of county treasurer on collections	178 94
Total fees and rebates.....	<u>339 35</u>
Net receipts	<u>\$5,625 23</u>
Of which two-thirds is paid cities and towns	\$3,750 15
Of which one-third is paid State.....	<u>1,875 08</u>
The county received as above.....	\$3,750 15
The county's State tax is diminished .00209 per cent. of \$3,919,416.83 (the State's share of the excise revenue), or.....	8,191 58
Total net benefit to county.....	<u>\$11,941 73</u>
The benefit to county by diminishing State taxes, as above	\$8,191 58
Amount paid by the county to the State, as above..	<u>1,875 08</u>
Excess of benefit to county over amount paid the State	<u>\$6,316 50</u>

Comparative Statement.

Total number of certificates in force September 30, 1899.....	41
Total number of certificates in force April 30, 1896 (old law).....	<u>41</u>
Net excise receipts for year ending September 30, 1899, as above.....	\$5,625 23
Net excise receipts for year ending April 30, 1896 (old law).....	<u>1,923 50</u>
Increase in receipts over last year of old law...	<u>\$3,701 73</u>

AMOUNTS RECEIVED BY STATE COMMISSIONER

From the Issue of Liquor Tax Certificates: to Common
division 4), to Beer Bottlers (Subdivision 5) and from
ties, Etc.,

For year ending September 30, 1899.

Subdivision 4	
Subdivision 5	
Fines, penalties, etc.....	

Rebates on subdivision 4 certificates.....	
--------------------------------------------	--

Net balance	
-------------------	--

EXCISE RECEIPTS IN THE STATE.

For year ending September 30, 1899.

Amount received from certificates, subdivisions 1, 2, 3 and 6.....	\$1
Amount received from certificates, subdivisions 4 and 5	
Amount received from all-night permits.....	
Amount received from fines.....	
Amount received from transfers.....	

Total amount received.....	\$1
----------------------------	-----

Amount paid State Treasurer, less rebates	\$3,919,416 83
Amount paid fiscal officers, cities, less rebates	6,965,205 50
Amount paid supervisors, towns, less rebates	776,150 50
Amount paid county treasurers, fees	61,344 93
Amount paid rebates.....	921,475 88

Total payments	\$1
----------------------	-----

**Number of certificates in force September 30,
1899:**

Subdivisions 1, 2, 3 and 6.....	27,577
Subdivisions 4 and 5.....	162

Total number in force, all classes.. 27,739

**Number of certificates issued year ending
September 30, 1899:**

Subdivisions 1, 2, 3 and 6.....	31,531
Subdivisions 4 and 5.....	178

Total number issued..... 31,709

Number of certificates surrendered, sub- divisions 1 and 2.....	4,429
Number of certificates surrendered, sub- division 4	66
Number of all-night permits.....	637
Number of certificates transferred.....	3,003

COMPARATIVE STATEMENT.

Net excise revenue for year ending September 30, 1899	\$11,660,772 83
Net excise revenue last year of old law (1895-6) ..	2,921,268 62
Increase	<u><u>\$8,739,504 21</u></u>



TABLE B

COVERING THE CERTIFICATE (OR EXCISE) YEAR ENDING APRIL
30, 1899, SHOWING THE NUMBER OF LIQUOR TAX CERTIFICATES
ISSUED AND SURRENDERED, AND THE REVENUE COLLECTED
AND DISBURSED, IN EVERY TOWN AND CITY IN THE STATE.

ALBANY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albany city	477	62	37	.....	568	59	5	.....	63	419	57	27	.....	503	33	\$242,944 57
Berne.....	8	.....	.....	.....	8	1	.....	.....	1	7	.....	.....	.....	7	.....	733 33
Bethlehem.....	13	.....	.....	.....	13	2	.....	.....	2	11	.....	.....	.....	11	1	1,233 33
Coeymans.....	16	.....	.....	.....	16	2	.....	.....	2	14	.....	.....	.....	14	.....	1,525 00
Coboes city	135	18	5	.....	153	22	2	.....	17	16	5	.....	.....	124	4	47,034 11
Colonie.....	61	.....	.....	.....	61	17	.....	.....	24	44	.....	.....	.....	44	1	5,853 34
Green Island.....	19	3	.....	.....	22	2	.....	.....	2	17	3	.....	.....	20	1	4,025 00
Guiderland.....	13	1	.....	.....	14	.....	.....	.....	.....	13	1	.....	.....	14	.....	1,250 01
Knor*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Scotland.....	11	1	.....	.....	12	.....	1	.....	1	11	.....	.....	.....	11	.....	933 35
Rensselaerville.....	5	.....	.....	.....	5	.....	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Watervliet city.....	72	17	3	.....	91	16	3	.....	18	56	15	2	.....	73	1	26,893 81
Westerlo.....	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	3	.....	203 34
Total	833	102	34	.....	969	120	19	.....	120	713	92	34	.....	839	41	\$333,238 69

* No license.

ALBANY COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Albany city.....	\$20 00	\$330 00	.....	\$342,794 57	\$2,432 95	\$14,366 62	\$16,799 57	\$236,495 00	\$75,498 32	\$150,996 67	\$48,640 85
Barns.....	783 33	12 33	83 33	91 16	1,133 74	320 72	461 45	864 69
Bethlehem.....	10 00	.....	1,238 33	12 33	141 66	154 99	1,133 74	379 19	759 16	2,649 64
Caymans.....	1,538 00	15 38	193 34	158 69	1,484 41	667 14	934 27	1,589 91
Cheney city.....	40 00	.....	47,071 11	479 74	4,430 77	4,910 51	42,163 60	14,068 57	28,131 72	8,583 66
Calone.....	10 00	.....	4,563 24	58 69	863 82	1,042 01	3,521 23	1,608 78	3,217 55	2,368 32
Green Island.....	10 00	.....	1,868 00	40 85	166 67	207 02	1,661 25	1,275 99	2,511 96	1,568 28
Guilderland.....	1,250 01	12 50	.....	12 50	1,237 51	412 50	825 01	1,253 43
Knox.....	453 17
New Scotland.....	533 85	9 84	29 17	58 51	894 84	236 23	596 66	1,701 02
Rensselaerville.....	540 00	5 00	.....	5 00	485 00	165 00	350 00	697 84
Watervliet city.....	10 00	.....	20,968 81	269 93	2,662 43	2,931 46	23,971 85	7,990 62	16,981 23	2,979 07
Westerlo.....	206 34	2 06	.....	2 06	206 26	68 76	137 51	768 64
Total.....	\$20 00	\$410 00	.....	\$333,668 69	\$3,336 69	\$22,962 31	\$26,299 00	\$307,369 69	\$102,456 56	\$204,913 13	\$60,684 88

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioner's table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ALLEGANY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Alfred*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Allen*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Alma.....	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$241 68
Almond.....	3	.....	.....	.....	3	1	.....	1	.....	.....	.....	.....	.....	.....	225 00
Amity*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Andover.....	4	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	405 00
Angelica.....	8	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	50 01
Belfast.....	2	1	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	208 88
Birdsall*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bolivar.....	6	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Burns.....	2	3	.....	.....	5	1	.....	1	.....	.....	.....	.....	.....	.....	1,208 33
Caneades*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Centerville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clarksville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cuba.....	6	.....	2	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	890 00
Friendship.....	1	.....	1	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	17 50
Genesee*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Granger*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greve*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hume.....	7	3	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	841 67
Independence*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hudson*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rushford.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Solo*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ward*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wellsville.....	21	5	.....	.....	26	2	.....	2	19	5	.....	.....	.....	.....	4,091 67
West Almond.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Willing.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wirt*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	60	15	4	.....	79	4	.....	4	56	15	4	.....	75	1	\$8,499 19

* No license.

ALLEGANY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by diminished State tax.
	All night permits.	Transfers.	Fines.								
Alfred*.....	\$391 13
Allen*.....	221 02
Alma.....	\$41 68	\$7 25	.....	\$7 25	\$234 43	\$78 14	\$156 29	248 80
Almond.....	238 00	6 75	\$25 00	31 75	188 25	64 43	128 83	498 85
Amity*.....	\$200 00	200 00	6 00	.....	6 00	194 00	64 67	129 33	566 43
Andover.....	408 00	12 15	.....	12 15	392 85	130 95	261 90	485 81
Angola.....	80 01	1 50	.....	1 50	48 51	16 17	33 34	469 53
Belfast.....	208 33	6 25	.....	6 25	202 08	67 86	134 22	373 80
Birdsall*.....	168 29
Bolivar.....	1,208 33	36 25	33 33	119 68	1,088 75	363 93	725 83	484 66
Burns.....	350 00	10 50	.....	10 50	339 50	113 17	226 33	807 28
Caneades*.....	358 17
Centerville*.....	253 49
Clarksville*.....	255 44
Cuba.....	840 00	25 30	.....	25 30	814 70	278 07	536 63	801 63
Friendship.....	17 50	.....	.....	.....	16 97	5 65	11 32	789 80
Genesee*.....	308 79
Granger*.....	239 92
Grove*.....	215 68
Hume.....	841 67	25 25	.....	25 25	816 42	273 14	544 28	491 63
Independence*.....	375 12
New Hudson*.....	368 72
Rushford.....	20 00	200 00	6 00	.....	6 00	194 00	64 66	129 34	433 06
Scioto.....	471 80
Ward*.....	156 13
Wellsville.....	1,176 03
West Almond*.....	\$10 00	.....	4,101 67	123 06	200 00	323 06	3,778 62	1,269 54	2,519 08	201 07
Willing.....	171 62
Wirt*.....	338 18
Total.....	\$10 00	\$400 00	\$8,909 19	\$267 28	\$308 33	\$575 61	\$6,333 58	\$2,777 98	\$5,555 72	\$11,486 44

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

BROOME COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1892, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number transfers.	Amount received from certificates.
	Issued.					Surrendered.					In force.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 4.	Sub. 1.	Sub. 2.				Sub. 3.	Sub. 4.
Barter	3	.....	1	.....	4	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	1	\$213 33
Binghamton city	142	18	20	.....	180	.....	17	1	18	.....	125	17	1	.....	.....	14	49,494 33
Binghamton	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	16 67
Cheango .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coleville	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conklin .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dickinson .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fenton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Little	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
Kirkwood	2	.....	.....	.....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....
Maine .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nanticoke .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sanford	9	.....	8	.....	13	.....	1	.....	1	.....	8	.....	3	.....	.....	.....	1,648 33
Triangle	6	1	.....	.....	6	.....	1	.....	1	.....	.....	1	.....	.....	.....	.....	333 33
Union	21	2	1	.....	24	.....	4	.....	4	.....	17	3	1	.....	.....	.....	2,971 67
Vestal .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	3	.....	1	.....	4	.....	.....	.....	.....	.....	3	.....	1	.....	.....	.....	305 00
Windsor .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	192	21	26	.....	239	.....	23	1	24	.....	169	20	26	.....	215	16	\$65,916 20

* No license.

BROOME COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Barker	\$10 00	.....	\$222 33	\$4 46	.....	\$4 46	\$218 87	\$73 96	\$145 91	\$439 87
Binghamton city	140 00	.....	49,634 53	992 69	\$3,458 27	4,450 96	45,183 57	15,061 19	30,122 38	15,571 46
Binghamton	16 87	33	.....	33	16 84	5 45	10 39	323 73
Chenango	583 76
Coleville	500 00	10 00	.....	10 00	490 00	163 23	326 77	943 06
Conklin	427 14
Dickinson	339 77
Fenton	432 86
Kirkwood	100 00	2 00	.....	2 00	98 00	32 67	65 33	496 44
Lisle	33 34	67	.....	67	32 67	10 89	21 78	523 11
Malne	390 88
Nanticoke	167 38
Saunder	1,648 23	32 97	133 33	166 30	1,482 03	494 01	988 02	1,030 59
Triangle	333 33	6 67	58 33	65 00	268 33	89 44	178 89	504 81
Union	10 00	.....	2,961 67	59 63	883 32	442 95	2,538 72	846 24	1,692 48	1,715 87
Vestal	573 74
Windsor	305 00	6 10	.....	6 10	298 90	99 68	199 22	916 51
Total	\$180 00	.....	\$65,776 20	\$1,115 52	\$4,083 25	\$5,148 77	\$50,627 43	\$16,875 81	\$33,751 62	\$35,330 41

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

CATTARAUGUS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Allegany.....	19	3	.....	.....	22	2	1	.....	3	17	2	.....	19	3	\$2,791 68
Ashford.....	10	.....	.....	.....	10	2	.....	.....	2	8	.....	.....	8	1	791 68
Carrollton.....	17	.....	.....	.....	17	1	.....	.....	1	16	.....	.....	16	.....	1,533 84
Cold Spring*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conevango.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dayton.....	3	.....	.....	.....	3	.....	.....	.....	.....	2	.....	.....	.....	.....	.....
East Otto*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elko.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	.....
Kilcostville.....	10	2	.....	.....	12	2	.....	.....	2	8	2	.....	10	2	100 09
Karnersville.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,033 33
Franklinville*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00
Freedom.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	100 60
Great Valley*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hinsdale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Humphrey*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ischna*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leon*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Little Valley.....	6	.....	1	.....	7	.....	.....	.....	.....	6	.....	.....	.....	.....	580 00
Lyndon*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Macchia*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manfield*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Napoli*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Albion*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Olean city.....	49	6	.....	.....	55	6	.....	.....	6	49	6	.....	49	8	14,700 00
Olean.....	13	2	.....	.....	15	1	.....	.....	1	12	2	.....	14	.....	2,183 84
Otto.....	4	1	.....	.....	5	1	.....	.....	1	3	1	.....	.....	.....	441 67
Perryburgh*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perryburgh.....	10	3	.....	.....	13	3	.....	.....	3	7	3	.....	11	1	1,813 84
Portville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Portville.....	7	.....	2	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	10 00
Red House.....	2	.....	5	.....	12	.....	.....	.....	.....	7	.....	.....	12	1	1,032 51
Salamanca.....	33	8	.....	.....	41	6	.....	.....	7	27	7	.....	37	4	6,169 17
South Valley.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Yorkshire.....	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	.....	200 00
Total.....	191	26	13	228	24	2	26	167	28	13	203	21	\$94,405 06	

*No license.

CATARAUGUS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not distributed State tax.
	All night permits.	Transfers.	Fines.								
Allegheny.....	\$30 00	.....	\$2,821 88	\$66 43	\$137 50	\$193 93	\$2,827 75	\$875 92	\$1,751 83	\$1,070 43
Anford.....	10 00	.....	901 68	141 67	.....	159 69	247 83	247 83	404 98	466 80
Carrollton.....	\$100 00	1,933 84	88 67	50 00	58 67	1,844 67	614 89	1,229 78	444 81
Cold Spring.....	202 06
Conswango.....	399 85
Dayton.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	410 81
East Otto.....	348 62
Elko.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	79 01
Ellicottville.....	20 00	.....	1,103 33	22 07	116 67	138 74	964 59	321 53	643 06	561 45
Farmersville.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	424 23
Franklinville.....	953 43
Freedom.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	459 79
Great Valley.....	281 73
Hinedale.....	503 03
Humphrey.....	181 69
Ischua.....	287 15
Leon.....	580 00	11 60	.....	11 60	568 40	189 47	378 93	286 87
Little Valley.....	402 86
Lyndon.....	229 10
Machias.....	502 33
Mansfield.....	339 23
Napoli.....	332 85
New Albion.....	445 65
Olean city.....	80 00	.....	.....	14,780 00	295 60	800 00	1,095 60	13,684 40	4,561 47	9,122 93	2,512 28
Olean.....	2,183 34	43 67	41 87	85 54	2,098 00	669 23	1,398 67	1,925 98
Otto.....	441 67	8 84	83 23	92 17	349 50	116 50	233 00	295 15
Perryburgh.....	338 58
Persa.....	10 00	.....	200 60	2,023 34	40 47	300 00	340 47	1,683 87	560 95	1,121 92	328 22
Portville.....	200 00	210 00	4 20	.....	4 20	205 80	68 60	137 20	445 43
Randolph.....	10 00	.....	.....	1,042 51	20 85	.....	20 85	1,021 66	340 55	681 11	445 28
Red House.....	175 00	3 50	.....	3 50	171 50	57 17	114 33	592 36
Salamanca.....	40 00	.....	6,209 17	124 18	437 49	561 67	5,647 50	1,852 50	3,795 00	774 19
South Valley.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	93 14
Yorkshire.....	10 00	.....	310 00	6 20	.....	6 20	303 80	101 26	202 54	438 22
Total.....	\$210 00	\$900 60	\$35,515 06	\$710 30	\$2,108 83	\$2,818 63	\$32,696 43	\$10,898 81	\$21,797 62	\$17,093 63

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

OAYUGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.				NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 2.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	
Auburn city.....	117	14	8	.....	139	15	.....	15	.....	102	14	8	.....	124	11	\$98,127 40
Aurelius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brutus.....	12	2	.....	.....	14	4	.....	4	.....	8	2	.....	.....	10	1	2,218 66
Cato.....	2	.....	.....	.....	3	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Conquest.....	4	.....	.....	.....	6	1	.....	.....	.....	3	.....	.....	.....	3	.....	260 00
Flaming.....	6	.....	.....	.....	6	.....	.....	.....	.....	2	.....	.....	.....	2	.....	508 34
Genoa.....	3	.....	1	.....	4	.....	.....	.....	.....	3	.....	.....	.....	3	.....	43 51
Ira.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Ledyard*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leake.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leota.....	10	1	1	.....	12	1	.....	1	.....	9	1	.....	.....	11	.....	283 32
Montezuma.....	6	.....	.....	.....	7	1	.....	.....	.....	5	.....	.....	.....	6	.....	605 00
Moravia.....	3	.....	1	.....	4	.....	.....	.....	.....	3	.....	.....	.....	4	.....	605 00
Niles*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ovaseo.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	16 97
Scipio.....	4	.....	.....	.....	4	.....	.....	.....	.....	4	.....	.....	.....	4	.....	275 00
Sempronius*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sennett*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Springport*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sterling.....	7	.....	.....	.....	7	3	.....	.....	.....	4	.....	.....	.....	4	1	558 34
Summer Hill*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Throop*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Venice*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Victory*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	177	17	12	.....	206	25	.....	25	.....	152	17	12	.....	181	13	\$45,968 25

* No House.

CAYUGA COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Adrian city.....	\$10 00	\$110 00	.....	\$39,247 40	\$784 95	\$3,149 94	\$3,934 89	\$35,312 51	\$11,770 84	\$23,541 67	\$6,837 50
Ardulus.....	973 20
Bertus.....	1,180 62
Cato.....	10 00	.....	2,376 66	46 53	333 34	439 87	1,868 79	632 26	1,236 53	1,733 24
Conquest.....	200 00	4 00	.....	4 00	186 00	65 53	180 57	588 83
Fleming.....	350 00	7 00	41 67	48 67	261 33	100 44	260 89	648 57
Genoa.....	598 34	10 17	.....	10 17	498 17	166 06	333 11	864 63
Ira.....	43 51	85	.....	85	41 66	13 89	37 77	591 08
Ledyard.....	200 00	4 00	.....	4 00	196 00	65 53	180 57	913 84
Locke.....	414 63
Mentis.....	780 53
Montesuma.....	\$100 80	1,063 33	21 37	66 67	87 94	975 39	325 13	650 26	473 35
Moravia.....	605 00	12 10	83 33	95 43	509 57	169 96	339 71	966 16
Niles.....	605 00	12 10	.....	12 10	592 90	197 68	395 27	583 19
Owasco.....	523 42
Scipio.....	16 67	33	.....	33	16 34	5 45	10 89	907 56
Sempronius.....	375 00	7 50	.....	7 50	367 50	122 50	245 00	276 88
Sennetts.....	779 12
Springport.....	764 78
Sterling.....	718 66
Summer Hill.....	10 00	.....	568 34	11 37	133 33	144 70	433 64	141 21	292 43	249 56
Throop.....	450 68
Venice.....	767 12
Victory.....	519 37
Total.....	\$10 00	\$130 00	\$160 00	\$46,108 25	\$922 17	\$3,858 28	\$4,780 45	\$41,327 80	\$13,775 93	\$27,551 87	\$24,401 30

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioner's table of valuations for 1890, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioner's Annual Report of 1893.

CHAUTAUQUA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Arbright*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Busti.....	9	.....	.....	.....	9	4	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....
Carroll.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Charlotte.....	2	2	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chautauqua.....	11	1	.....	.....	12	2	1	.....	3	.....	.....	.....	.....	.....	.....	.....	.....
Cherry Creek.....	2	1	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clymer*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dunkirk city.....	48	2	3	.....	53	4	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....
Ellcott.....	6	.....	.....	.....	6	4	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....
Ellington.....	7	1	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
French Creek*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gerry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hanover.....	3	4	.....	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Harmony.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jamestown city.....	59	7	8	.....	74	10	1	.....	11	.....	.....	.....	.....	.....	.....	.....	.....
Kiantone*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mina.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poland.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poland*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pomfret.....	9	.....	.....	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Portland.....	8	2	.....	.....	10	2	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....
Ripley.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sheridan*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sherman.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Stockton.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Villenova.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Westfield.....	17	7	.....	.....	24	6	1	.....	7	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	187	22	20	.....	229	33	3	.....	35	.....	185	19	20	.....	194	19	\$46,677 06

* No license.

STATE COMMISSIONER OF EXCISE.

CHAUTAQUA COUNTY—(Continued).

TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net of State tax.
	All night permits.	Transfers.	Fines.								
Arkwright*	\$896 67	\$17 33	\$241 66	\$258 99	\$907 68	\$202 56	\$405 12	\$206 00
Busti	617 24
Carroll*	322 89
Charlotte	300 00	6 00	.....	6 00	294 00	96 00	196 00	305 13
Chautauqua	1,108 33	23 17	160 00	173 17	936 16	312 05	624 11	1,168 86
Cherry Creek	250 00	5 00	.....	5 00	245 00	81 67	163 33	329 08
Clymer*	301 43
Dunkirk city	16,596 64	331 33	787 49	1,119 43	15,477 23	6,159 07	10,318 15	1,061 00
Elkery	491 68	9 33	224 96	234 33	256 86	86 62	171 24	562 17
Ellicott*	715 00	14 80	.....	14 80	700 70	233 57	467 13	801 89
Ellington*	361 65
French Creek	185 63
Gerry*	300 00
Hanover	1,120 00	22 40	.....	23 40	1,097 60	565 87	731 73	1,225 45
Harmony*	799 91
Janestown city	19,900 00	398 00	1,367 48	1,985 48	17,914 52	5,971 51	11,943 01	6,795 62
Kiantone*	174 06
Mina	249 11
Poland	364 02
Porter	1,531 67	30 43	.....	30 43	1,491 24	497 66	994 16	1,571 90
Portland	768 33	15 17	41 67	54 84	701 49	233 83	467 66	1,047 40
Ripley	10 00	23	.....	23	9 80	3 27	6 53	1,863 88
Sheridan*	751 67
Sherman*	500 85
Stockton*	100 00	2 00	.....	2 00	98 00	32 66	65 34	446 44
Villenova	289 41
Westfield	8,233 74	66 68	570 83	636 51	2,647 28	832 41	1,764 82	1,228 25
Total	\$190 00	\$155 00	\$47,022 06	\$910 44	\$3,604 12	\$4,544 56	\$42,477 50	\$14,159 17	\$28,318 33	\$23,692 53

* No license.

CHEMUNG COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.						
Ashland.....	4	.....	1	.....	5	.....	.....	.....	4	.....	1	.....	5	.....	\$388 33
Baldwin.....	1	.....	1	.....	2	.....	.....	.....	1	.....	1	.....	2	.....	105 00
Big Flats.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cattin.....	4	.....	.....	.....	4	.....	1	.....	2	.....	.....	.....	3	.....	350 00
Chemung.....	181	10	13	.....	204	24	1	.....	25	.....	9	13	179	16	60,777 43
Elmira city.....	4	1	.....	.....	5	1	.....	1	1	.....	3	1	4	.....	666 67
Elmira.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Erin.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Horseheads.....	21	.....	2	.....	23	3	.....	3	.....	18	3	.....	20	.....	3,310 01
Southport.....	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	5	.....	500 00
Van Etten.....	2	.....	1	.....	3	.....	.....	.....	.....	2	.....	1	3	.....	205 00
Veteran.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	222	11	18	.....	251	29	1	.....	30	193	10	18	221	14	\$68,302 43

*No license.

CHEMUNG COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Transfers.	Fines.							
Ashland.....	\$7 77	.....	\$7 77	\$350 56	\$126 85	\$253 71	\$337 53
Baldwin.....	3 10	.....	3 10	102 90	24 30	66 60	160 27
Big Flats.....	779 33
Cadlin.....	244 67
Chemung.....	7 00	\$41 67	48 67	301 33	100 44	200 89	303 07
Elmira city.....	\$140 00	.....	1,318 35	3,679 07	4,997 42	54,090 00	18,673 24	37,346 66	12,673 35
Elmira.....	18 33	33 33	46 66	620 01	266 67	413 34	499 06
Erin.....	260 53
Horseheads.....	66 20	324 99	391 19	2,918 33	973 94	1,945 39	1,446 76
Southport.....	10 00	.....	10 00	480 00	163 33	326 67	714 87
Van Etten.....	4 10	.....	4 10	200 90	66 97	133 93	235 27
Veteran.....	551 74
Total.....	\$140 00	.....	\$1,328 85	\$4,079 06	\$5,407 91	\$61,334 52	\$20,344 84	\$40,989 68	\$18,776 49

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1896.

CHENANGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 4.	Sub. 1.	Sub. 2.				Sub. 3.	Sub. 4.
Afton	5	.....	.....	.....	5	1	.....	.....	1	4	.....	.....	.....	.....	4	1	\$200 00
Bainbridge	3	.....	2	.....	5	.....	.....	.....	.....	2	.....	.....	.....	.....	5	.....	310 00
Columbus .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Coventry .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
German	7	2	.....	.....	9	.....	.....	.....	.....	7	2	.....	.....	.....	9	2	800 00
Greene	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	.....	2	.....	33 84
Gulford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lincolnton	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	.....	1	.....	100 00
McDonough	13	2	1	.....	16	5	.....	.....	5	8	2	1	.....	.....	11	3	1,300 33
New Berlin .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North Norwich	24	7	.....	.....	31	2	1	.....	3	23	6	.....	.....	.....	28	2	6,600 00
Norwich	3	1	.....	.....	4	.....	.....	.....	.....	3	1	.....	.....	.....	4	.....	350 00
Otselic	3	.....	.....	.....	10	1	.....	.....	1	7	2	.....	.....	.....	9	.....	1,533 34
Orford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pharadis .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pitcher .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plymouth .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Preston	10	4	.....	.....	14	.....	1	.....	1	10	3	.....	.....	.....	13	.....	1,060 01
Sherburne	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	.....	3	.....	300 00
Smithville	1	.....	1	.....	2	.....	.....	.....	.....	1	.....	.....	.....	.....	2	.....	100 00
Smrysna .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	89	18	4	.....	102	9	2	.....	11	71	16	4	.....	.....	91	6	\$12,982 52

* No license.

OHENANGO COUNTY — (Continued).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-treasurer's certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares not receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Afton	\$10 00	.....	\$510 00	\$15 30	\$31 67	\$108 97	\$408 08	\$184 84	\$248 02	\$435 08
Bainbridge	310 00	9 30	.....	9 30	300 70	100 23	200 47	310 50
Columbus	378 30
Coveauty	422 85
German	122 77
Glenn	800 00	24 00	.....	24 00	776 00	258 67	517 33	1,221 12
Guilford	33 34	1 00	.....	1 00	33 34	10 78	21 56	1,231 90
Indian	134 00
Madison	100 00	3 00	.....	3 00	97 00	22 33	64 67	331 72
McDonough	1,350 83	39 92	225 00	264 92	1,085 91	365 31	710 60	362 76
New Berlin	80 00	.....	.....	.....	.....	.....	.....	.....	.....	380 61
Norwich	20 00	.....	6,620 00	196 60	233 34	431 94	6,188 06	2,062 69	4,125 37	2,124 97
Oselle	850 00	10 50	.....	10 50	839 50	113 17	226 33	240 02
Oxford	1,533 34	46 00	166 67	212 67	1,320 67	440 32	880 35	1,216 13
Pharalia	196 35
Phoenix	200 69
Plymouth	291 74
Preston	1,050 01	31 50	29 17	60 67	989 34	329 78	659 56	306 78
Sherburne	300 00	9 00	.....	9 00	291 00	97 00	194 00	1,081 77
Smithville	105 00	3 15	.....	3 15	101 85	33 95	67 90	337 74
Smyrna	441 48
Total	\$40 00	.....	\$13,042 52	\$391 27	\$745 85	\$1,137 12	\$11,905 40	\$4,968 47	\$7,936 93	\$12,868 77

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

CLINTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Altona*
Asable
Beaumont
Black Brook
Champion
Chazy
Clinton
Ellenburgh
Ellenburgh
Moore*
Perrt
Pittsburgh
Saranac
Schuyler Falls*
Total	136	16	6	.....	158	24	2	26	112	14	6	.....	132	5	\$22,243 32

*No license.

CLINTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans. fees.	Fines.								
Albion*	\$179 83
Ausable.....	\$500 00	\$15 00	.....	\$15 00	\$485 00	\$181 67	\$323 33	576 19
Beekmantown.....	200 00	6 00	.....	56 00	144 00	48 00	96 00	363 20
Black Brook.....	1,353 83	41 50	150 00	191 50	1,191 83	337 28	794 55	159 74
Champlain.....	8,798 23	111 25	320 84	433 09	3,276 34	1,063 08	2,184 16	784 40
Chazy.....	635 00	26 55	83 83	103 88	581 12	133 71	387 41	461 51
Clinton*	207 32
Danmore.....	1,176 67	35 80	116 67	151 97	1,024 70	841 56	683 14	177 74
Ellenburg*.....	276 78
Moers*.....	353 91
Peru.....	596 81
Plattsburgh.....	14,639 99	439 20	1,349 98	1,789 18	12,850 81	4,233 60	8,567 21	2,089 84
Saranac*.....	333 47
Schuyler Falls*.....	236 13
Total.....	\$50 00	.....	\$22,293 32	\$663 80	\$2,070 83	\$2,739 62	\$19,553 70	\$6,517 90	\$13,035 80	\$4,827 06

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

COLUMBIA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Anoram	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	\$300 00
Austerlitz* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canaan	8	1	.....	.....	9	.....	.....	.....	8	1	.....	.....	9	.....	70 89
Chatham	10	.....	3	.....	13	2	.....	2	.....	.....	3	.....	11	.....	1,131 67
Claverack	12	.....	1	.....	13	.....	.....	.....	12	.....	1	.....	13	.....	1,513 24
Clermont	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Copake	11	.....	.....	.....	11	2	.....	2	.....	.....	.....	.....	9	.....	975 60
Gallatin	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	300 00
Germanstown	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Ghent	9	1	.....	.....	10	.....	.....	.....	9	1	.....	.....	10	.....	1,682 50
Greenport	7	.....	.....	.....	7	3	.....	3	.....	.....	.....	.....	4	.....	616 67
Hilledale	5	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hudson city	61	20	1	.....	82	4	7	11	57	13	1	.....	71	2	19,638 33
Kinderhook	16	1	1	.....	18	5	.....	5	11	1	1	.....	13	.....	2,155 00
Livingston .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Lebanon	8	.....	.....	.....	8	1	.....	1	.....	.....	.....	.....	7	.....	758 33
Stockport	9	1	.....	.....	10	2	1	3	7	.....	.....	.....	7	.....	800 00
Stuyvesant	12	.....	.....	.....	12	.....	.....	.....	12	.....	.....	.....	12	.....	1,108 34
Taghanick	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Total	179	24	7	.....	210	19	8	27	160	16	7	.....	183	3	\$32,035 07

* No license.

COLUMBIA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Ancram	\$300 00	\$6 00	.....	\$6 00	\$284 00	\$98 00	\$196 00	\$254 85
Austerlitz	254 45
Canaan	70 50	1 43	.....	1 43	69 47	23 16	46 31	678 58
Chatham	1,131 67	22 63	.....	72 63	1,059 04	353 01	706 03	1,886 53
Claverack	1,513 34	30 27	\$50 00	30 27	1,433 07	494 36	938 71	1,910 70
Clermont	700 00	4 00	.....	4 00	196 80	65 33	130 67	418 63
Copake	983 00	19 70	116 66	136 36	848 64	282 88	565 76	817 06
Gallatin	200 00	4 00	.....	4 00	196 00	65 33	130 67	285 24
German town	300 00	6 00	.....	6 00	284 00	98 00	186 00	496 74
Ghent	1,612 50	33 28	.....	33 28	1,629 25	543 08	1,086 17	1,364 01
Greenport	918 67	18 23	183 33	195 66	431 01	140 34	290 67	432 30
Hilldale	505 00	10 10	.....	10 10	484 90	184 67	300 23	451 80
Hudson city	19,638 33	393 17	1,291 65	1,684 32	17,973 51	5,891 17	11,082 34	3,373 06
Kinderhook	2,155 00	43 10	386 67	409 77	1,745 23	581 74	1,163 49	1,490 59
Livingston	885 94
New Lebanon	738 23	15 16	.....	81 33	676 50	235 60	441 90	401 43
Stockport	800 00	16 00	.....	91 00	709 00	236 33	472 67	819 26
Stuyvesant	1,108 34	22 17	.....	22 17	1,086 17	362 06	724 11	818 51
Taghkanick	100 00	2 00	.....	2 00	98 00	32 67	65 33	242 11
Total	\$30 00	.....	\$32,065 07	\$641 30	\$2,149 98	\$2,791 28	\$29,273 79	\$9,757 93	\$19,515 86	\$17,668 23

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

CORTLAND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBERS OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBERS OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 6.					Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.											
Cincinnati*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cortlandville	24	...	...	...	31	1	...	...	23	...	...	...	30	...	\$6,001 67
Cayler	1	...	...	...	1	...	...	...	1	...	...	...	1	...	100 00
Free-town*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harford*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Homer	7	...	...	...	8	...	...	...	7	...	...	...	8	...	1,205 00
Lapeer*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marathon	5	...	...	...	7	...	...	...	6	...	...	...	7	1	510 00
Preble	1	...	...	...	1	...	...	...	1	...	...	...	1	...	100 00
Scott	2	...	...	...	2	...	...	...	2	...	...	...	2	...	200 00
Solon*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Taylor*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Truxton	2	...	...	...	3	...	...	...	2	...	...	...	3	...	250 00
Virgil*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Willet*	2	...	...	...	2	1	...	...	1	...	...	...	1	...	191 67
Total	44	1	10	...	55	2	...	...	42	1	10	...	53	2	\$8,558 34

* No license.

CORTLAND COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Transfers.	Fines.								
Chenango*	\$222 59
Cortlandville	4,124 26
Cayler.....	\$6,021 67	\$150 06	\$91 67	\$271 72	\$6,723 85	\$1,909 09	\$6,819 06	360 92
Fredtown*	100 00	3 00	.....	3 00	97 00	32 33	64 67	284 43
Harford*	202 31
Homer.....	1,205 00	36 19	.....	36 19	1,168 85	369 63	779 22	1,563 08
Lapeer*	161 29
Marathon	520 00	15 60	.....	15 60	504 40	168 13	336 27	497 47
Preble.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	410 06
Scott.....	210 00	6 30	.....	6 30	203 70	67 90	135 80	206 36
Solon.....	181 20
Taylor*	250 00	7 50	.....	7 50	243 50	80 88	161 67	178 94
Truxton.....	421 71
Virgil*	191 67	5 75	.....	30 75	180 92	53 64	107 28	394 09
Willett.....	25 00	.....	.....	.....	.....	191 96
Total.....	\$20 80	.....	\$8,578 34	\$287 85	\$116 67	\$374 02	\$8,204 33	\$2,784 77	\$5,409 55	\$9,321 69

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

DELAWARE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Andes*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bovina*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Colchester	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	1	\$550 00
Davenport	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	1	508 34
Delhi	4	.....	3	.....	.....	.....	.....	.....	4	.....	2	.....	6	.....	810 00
Deposit*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hamden*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hancock	23	.....	1	.....	24	1	.....	1	23	.....	1	.....	23	3	3,188 34
Harpersfield*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kertright	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Masonville	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Meredith*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Middletown	14	.....	2	.....	16	2	.....	2	12	.....	2	.....	14	.....	1,368 32
Roxbury	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Sidney	13	.....	3	.....	16	1	.....	1	12	.....	3	.....	15	1	1,781 67
Stamford	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	481 67
Tompkins	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Walton	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	1	.....	3 33
Total	82	.....	9	.....	91	7	.....	7	75	.....	9	.....	84	8	\$9,801 67

*No license.

DELAWARE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur-treasurer's certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.								
Andes*	9540 01
Bovina*	363 27
Colechester	\$10 00	\$500 00	\$16 80	\$50 00	\$66 80	\$498 20	\$164 40	\$328 80	408 61
Davenport	10 00	518 34	15 58	38 33	48 98	499 46	156 49	312 97	387 23
Delhi.....	810 00	24 30	.....	24 30	785 70	261 90	523 80	898 19
Depoist*	878 84
Franklin*	907 26
Hamden*	417 82
Hancock	30 00	3,218 34	96 55	66 67	163 22	3,055 12	1,018 37	2,036 75	701 70
Harpersfield*	329 51
Kortright	800 00	9 00	.....	9 00	291 00	97 00	194 00	323 07
Maconville	10 00	110 00	8 30	.....	8 30	106 70	35 57	71 13	438 36
Meredith*	588 66
Middletown	1,398 32	41 05	116 66	157 71	1,210 61	408 54	807 07	588 66
Roxbury	10 00	310 00	9 30	.....	9 30	300 70	100 28	200 47	701 61
Sidney	10 00	1,791 67	53 75	91 67	145 42	1,646 25	548 75	1,097 50	771 21
Stamford	491 67	14 75	83 83	96 08	388 59	131 26	257 39	602 81
Tompkins	400 00	12 00	.....	12 00	388 00	129 32	258 67	386 35
Walton	103 33	3 10	.....	3 10	100 23	33 41	66 82	1,023 91
Total.....	\$80 00	\$9,981 67	\$299 45	\$441 66	\$741 11	\$9,240 56	\$3,080 19	\$6,160 37	\$10,659 11

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

DUTCHESS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Amenia	5	.....	.....	1	6	.....	.....	.....	5	.....	.....	1	6	2	\$505 00
Beekman	5	.....	.....	.....	5	.....	.....	.....	4	.....	.....	.....	4	.....	416 67
Clinton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dover .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
East Fishkill	7	.....	.....	.....	7	.....	.....	.....	6	.....	.....	.....	6	.....	616 67
Fishkill	76	8	5	.....	89	16	3	19	60	5	5	.....	70	3	14,020 88
Flyde Park	11	1	.....	.....	12	.....	.....	1	10	1	.....	.....	11	2	1,168 38
La Grange .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milan .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
North East	10	.....	.....	1	11	.....	.....	.....	10	.....	.....	1	11	.....	880 61
Pawling .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pine Plains	6	1	.....	.....	7	.....	.....	.....	6	1	.....	.....	7	1	650 00
Pleasant Valley .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Poughkeepsie City	105	16	4	.....	125	9	.....	9	96	16	4	.....	116	15	28,074 14
Poughkeepsie	42	2	.....	.....	44	11	1	13	31	1	.....	.....	33	2	4,885 44
Red Hook	16	4	.....	.....	20	1	.....	1	15	4	.....	.....	19	1	2,366 67
Rhinebeck	15	3	1	.....	19	1	1	2	14	4	1	.....	17	.....	2,463 24
Stanford	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	1	400 00
Union Vale	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	481 67
Wappinger	16	2	.....	.....	18	2	.....	2	14	2	.....	.....	16	3	2,675 06
Washington .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	823	37	10	2	872	43	5	48	280	82	10	2	324	30	\$69,553 77

*No license.

STATE COMMISSIONER OF EXCISE.

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DUTCHESS COUNTY—(Continued).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered curricula.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans-fers.								
Amenla	\$20 00	\$525 00	\$10 50	...	\$10 50	\$514 50	\$171 50	\$243 00	\$1,061 98
Beekman	416 67	8 33	\$16 67	25 00	391 67	130 56	261 11	531 35
Clinton	668 61
Dover	864 23
East Fishkill	616 67	13 33	25 00	37 33	579 34	193 11	386 23	896 27
Fishkill	30 00	14,050 83	281 02	1,639 18	1,910 20	12,140 63	4,046 88	8,093 75	3,703 70
Hyde Park	30 00	1,128 33	23 57	58 33	80 90	1,047 43	349 14	698 29	1,843 41
La Grange	1,843 41
Milan	744 68
North East	880 01	17 60	...	17 60	862 41	287 47	574 94	420 33
Pawling	1,197 05
Pine Plains	10 00	660 00	13 20	...	13 20	646 80	215 60	431 20	1,351 97
Pleasant Valley	775 53
Poughkeepsie City	150 00	38,324 14	766 48	1,779 14	2,545 62	35,778 52	11,926 17	23,852 35	9,731 86
Poughkeepsie	20 00	4,905 44	98 11	741 67	839 78	4,065 66	1,353 23	2,710 44	3,295 87
Red Hook	10 00	2,376 67	47 53	91 67	139 20	2,237 47	745 83	1,491 64	2,146 03
Rhinebeck	2,463 24	49 27	87 50	136 77	2,326 57	775 53	1,551 05	2,197 06
Stanford	10 00	419 00	8 20	...	8 20	401 80	133 93	267 87	424 63
Union Vale	491 67	9 83	...	9 83	481 84	160 62	321 22	427 09
Wappinger	30 00	2,805 00	56 10	200 00	256 10	2,548 90	849 63	1,699 27	1,854 76
Washington	1,850 59
Total	\$300 00	\$70,053 77	\$1,461 07	\$4,629 15	\$6,090 23	\$64,023 54	\$21,341 18	\$42,682 36	\$35,297 90

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ERIE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Alden.....	23	.....	.....	.....	23	6	.....	6	17	.....	.....	.....	17	.....	\$2,016 67
Amherst.....	35	1	.....	.....	36	5	.....	5	30	1	.....	.....	31	.....	2,275 01
Aurora.....	12	.....	1	.....	14	3	.....	3	10	.....	.....	.....	11	1	2,105 00
Boston.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Brant.....	7	1	.....	.....	8	1	.....	.....	6	.....	.....	.....	6	.....	741 67
Buffalo city.....	1,987	86	50	.....	2,023	374	5	879	1,513	81	50	.....	1,644	180	879,982 54
Cheektowaga.....	70	.....	.....	.....	70	14	.....	14	54	.....	.....	.....	58	2	5,385 00
Clarence.....	14	.....	.....	.....	14	1	.....	1	13	.....	.....	.....	13	.....	1,841 66
Colden.....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	1,450 00
Collins.....	9	.....	.....	.....	9	.....	.....	.....	9	.....	.....	.....	9	1	1,300 00
Concord.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	133 32
East Hamburg.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	500 00
Eden.....	15	.....	.....	.....	15	4	.....	4	11	.....	.....	.....	11	.....	1,408 34
Evms.....	8	.....	.....	.....	8	.....	.....	.....	8	1	.....	.....	9	.....	850 00
Grand Island.....	11	.....	.....	.....	11	.....	.....	.....	31	.....	.....	.....	32	1	5,098 24
Hamburg.....	38	1	.....	.....	39	7	.....	7	4	.....	.....	.....	4	.....	400 00
Holland.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	17,171 68
Lancaster.....	103	8	1	.....	107	22	1	23	81	2	1	.....	84	2	.....
Marilla.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newstead.....	10	1	.....	.....	11	1	.....	1	9	1	.....	.....	10	.....	1,916 67
North Collins.....	11	.....	1	.....	12	1	.....	1	10	.....	1	.....	11	.....	1,063 23
Sardinia.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	600 00
Tonawanda.....	65	4	3	.....	72	15	.....	15	50	4	3	.....	57	1	15,281 66
Wales.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
West Seneca.....	54	.....	.....	.....	54	8	.....	8	45	.....	.....	.....	45	.....	5,000 01
Total.....	2,409	99	56	.....	2,564	460	7	476	1,940	93	56	.....	2,088	188	\$948,935 95

* No license.

ERIE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount transferred fees and rebates.	Net receipts.	State's share not receipts.	Localities' shares not receipts.	Benefits to localities diminished by State tax.
	All night permits.	Transfers.	Fines.							
Alden.....	\$399 99	\$399 99	\$1,616 68	\$538 89	\$1,077 79	\$1,404 70
Amherst.....	201 67	201 67	2,932 34	994 45	1,938 89	2,193 51
Aurora.....	\$10 00	.....	.....	.....	316 66	316 66	1,398 54	632 78	1,265 56	1,280 75
Bacon.....	400 00	133 23	266 67	342 37
Brookfield.....	125 08	125 08	618 67	205 58	411 11	577 09
Buffalo city.....	\$2,340 00	.....	.....	.....	103,053 46	103,053 46	780,764 08	260,254 69	520,509 39	187,863 83
Cheektowaga.....	29 00	.....	.....	.....	865 66	865 66	5,920 03	1,973 34	3,946 69	3,899 46
Cherawee.....	58 33	58 33	1,233 33	427 74	805 55	1,281 25
Collins.....	450 00	150 00	300 00	358 80
Concord.....	10 00	.....	.....	.....	.....	.....	1,310 00	436 67	873 33	954 20
East Hamburg.....	133 33	44 44	88 89	1,335 93
Eden.....	500 00	166 67	333 33	956 33
Elma.....	1,133 34	394 45	738 89	793 85
Evans.....	550 00	233 33	566 67	1,201 59
Grand Island.....	641 69	213 89	427 80	793 20
Hamburg.....	4,660 02	1,533 33	3,126 69	2,943 89
Holland.....	400 00	133 33	266 67	527 03
Lancaster.....	14,766 67	4,922 23	9,844 44	2,470 82
Marilla.....
North Collins.....	1,833 34	627 78	1,205 56	1,251 17
Sardinia.....	1,065 00	335 00	730 00	783 13
Tonawanda.....	13,349 99	4,449 99	8,900 00	5,953 80
Wales.....	400 00	100 00	300 00	444 38
West Seneca.....	4,065 35	1,561 13	2,504 22	1,917 87
Total.....	\$2,340 00	\$1,880 00	\$670 00	.....	\$110,816 75	\$110,816 75	\$642,699 20	\$280,899 73	\$361,799 47	\$922,291 81

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ESSEX COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Chesterfield.....	9	3	.....	.....	12	2	1	3	7	2	.....	.....	9	.....	\$1,645 84
Crown Point.....	5	.....	.....	.....	5	1	.....	1	5	.....	.....	.....	4	.....	500 00
Elisabethtown.....	4	1	.....	.....	5	.....	.....	.....	3	1	.....	.....	4	.....	433 33
Essex.....	3	.....	.....	.....	3	1	.....	1	2	.....	.....	.....	2	.....	231 67
Jay.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	16 67
Keano.....	7	.....	.....	.....	7	2	.....	2	5	.....	.....	.....	5	1	686 66
Lewis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Minerva.....	8	1	.....	.....	9	2	.....	2	6	1	.....	.....	7	.....	716 67
Moriah.....	14	7	.....	.....	21	2	.....	2	12	7	.....	.....	13	.....	2,737 50
Newcomb.....	3	.....	.....	.....	3	.....	.....	.....	2	.....	.....	.....	2	.....	260 00
North Elba.....	6	.....	2	.....	11	6	.....	6	1	.....	.....	.....	3	1	818 33
North Hudson.....	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	5	.....	660 00
St. Armand.....	2	.....	1	.....	3	.....	.....	.....	2	.....	.....	.....	2	.....	194 67
Schenectady.....	6	.....	.....	.....	6	4	.....	4	.....	.....	.....	.....	6	.....	538 33
Ticonderoga.....	15	3	.....	.....	18	3	.....	3	12	3	.....	.....	12	3	2,422 00
Westport.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Willsborough.....	2	1	.....	.....	3	.....	.....	.....	2	1	.....	.....	3	.....	21 92
Wilmington.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	260 00
Wilmington.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	93	16	6	.....	115	26	1	27	67	15	6	.....	88	5	\$12,119 59

* No license.

ESSEX COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on unreturned certificates.	Total amount, treasurer's fees and rebates.	Not receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.								
Chesterfield.....	\$1,535 84	\$49 87	\$112 50	\$103 17	\$1,033 87	\$497 89	\$985 78	\$547 73
Crown Point.....	500 00	15 00	.....	15 00	485 00	161 87	323 33	435 73
Elizabethtown.....	433 33	13 00	53 33	71 33	393 00	120 87	241 33	285 33
Essex.....	291 87	8 75	66 87	75 42	218 25	73 09	144 16	437 94
Jay.....	16 87	50	.....	50	16 17	5 39	10 78	279 08
Keene.....	\$10 00	.....	676 06	20 30	116 96	186 96	539 70	179 90	359 80	291 73
Lewis.....	185 70
Minerva.....	716 87	21 50	150 00	171 50	545 17	181 72	363 45	107 82
Morrah.....	400 00	3,187 50	96 62	168 86	292 38	2,925 22	975 07	1,950 15	1,860 55
Newcomb.....	200 00	6 00	.....	6 00	194 00	64 87	129 33	102 89
North Elba.....	10 00	828 33	24 85	453 33	453 17	345 16	115 05	230 11	246 93
North Hudson.....	600 00	18 00	75 00	98 00	507 00	169 00	338 00	106 35
St. Armand.....	198 87	5 90	.....	5 90	190 77	63 59	127 18	74 37
Schroon.....	553 33	16 75	216 56	233 41	324 92	108 31	216 61	161 23
Ticonderoga.....	30 00	2,455 00	73 65	149 96	223 64	2,231 36	743 79	1,487 57	999 22
Westport.....	12 82	39	.....	39	12 53	4 17	8 36	547 53
Willborough.....	250 00	7 50	.....	7 50	242 50	80 83	161 67	487 87
Wilmington.....	44 94
Total.....	\$50 00	\$12,579 59	\$377 35	\$1,570 79	\$1,948 17	\$10,631 42	\$3,543 81	\$7,087 61	\$7,184 88

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

FRANKLIN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Altamont.....	14	3	.....	.....	17	2	.....	2	12	3	.....	.....	15	.....	\$2,325 00
Bangor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Belmont.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bonbay.....	6	1	1	.....	8	.....	.....	.....	6	1	1	.....	8	.....	530 00
Brandon.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brighton.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	160 00
Burke.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chateaugay.....	.....	3	.....	.....	3	.....	.....	.....	.....	.....	3	.....	3	.....	15 00
Constable.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dickinson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Duane.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fort Covington.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Franklin.....	8	1	.....	.....	9	3	.....	3	5	1	.....	.....	6	.....	768 66
Hariestown.....	21	5	1	.....	27	7	.....	7	14	5	1	.....	20	.....	3,150 02
Malone.....	22	6	.....	.....	28	3	.....	3	19	6	.....	.....	23	1	4,482 83
Moira.....	.....	.....	3	.....	3	.....	.....	.....	.....	.....	3	.....	3	.....	15 00
Santa Clara.....	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	481 67
Waverly.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Westville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600 00
Total.....	80	16	8	.....	104	16	.....	16	64	16	8	.....	88	1	\$12,076 68

* No license.

FRANKLIN COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Robates paid on sur-rendered certificates.	Total amount treasurer's fees and robates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by diminished State tax.
	All night permits.	Trans-fers.								
Altamont.....	\$2,525 00	\$75 75	\$133 24	\$309 00	\$2,315 91	\$771 97	\$1,543 94	\$381 98
Banger.....	448 25
Belmont.....	833 00
Bonny.....	530 00	15 90	.....	15 90	614 10	171 87	842 78	294 90
Brighton.....	85 15
Burke.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	194 78
Chateaugay.....	386 42
Don'table.....	15 00	45	.....	45	14 55	4 85	9 70	712 45
Dickinson.....	203 57
Duane.....	223 30
Port Covington.....	88 41
Franklin.....	766 06	23 00	166 46	189 66	577 00	122 33	884 67	898 25
Hartland.....	3,160 02	84 50	891 63	435 15	2,663 87	887 96	1,775 91	270 12
Malone.....	\$10 00	.....	4,492 33	124 80	286 66	401 46	4,091 87	1,363 96	2,727 91	585 46
Molra.....	15 00	45	.....	45	14 55	4 85	9 70	2,404 84
Santa Clara.....	491 67	14 75	50 00	64 75	426 92	142 80	284 62	469 20
Waverly.....	600 00	18 00	.....	18 00	582 00	194 00	888 00	210 81
Westville.....	185 06
Total.....	\$10 00	\$12,666 68	\$390 00	\$1,008 31	\$1,868 91	\$11,267 77	\$3,765 92	\$7,531 85	\$8,022 15

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

FULTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Bleeker.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	\$100 00
Broadalbin.....	6	.....	.....	.....	8	.....	.....	.....	.....	6	.....	.....	.....	8	.....	625 01
Caraga.....	4	.....	.....	.....	4	.....	.....	.....	.....	3	.....	.....	.....	3	.....	391 87
Eshtatah.....	7	.....	.....	.....	7	.....	.....	.....	.....	5	.....	.....	.....	5	.....	550 01
Gloversville city.....	53	.....	.....	.....	69	.....	.....	.....	.....	48	.....	.....	.....	63	.....	18 295 81
Johnstown city.....	31	.....	.....	.....	27	.....	.....	.....	.....	28	.....	.....	.....	34	.....	9 160 00
Johnstown.....	21	.....	.....	.....	21	.....	.....	.....	.....	13	.....	.....	.....	13	.....	1 725 02
Mayfield.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Norhampton.....	13	.....	.....	.....	15	.....	.....	.....	.....	10	.....	.....	.....	12	.....	1 065 01
Oppenheim.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perth.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Stratford.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Total.....	139	11	15	.....	165	22	1	.....	23	117	10	15	.....	142	13	\$32,222 53

*No license.

FULTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Transfers.	Fines.								
Bleeker.....	\$100 00	\$2 00	.....	\$2 00	898 00	\$32 67	965 32	\$41 87
Broadalbin.....	625 01	12 50	.....	12 50	512 51	204 17	408 34	387 67
Casta.....	391 67	7 53	.....	41 10	350 51	118 84	232 67	293 15
Epworth.....	540 01	11 20	\$53 33	551 20	488 81	168 27	332 54	293 17
Gloverville city.....	18,345 81	366 92	808 32	1,173 24	17,170 57	5,723 52	11,447 05	4,563 58
Johnstown city.....	9,220 00	184 40	425 00	9,829 40	8,810 60	2,870 20	5,740 40	3,229 55
Johnstown.....	1,725 02	34 50	353 34	417 84	1,307 18	435 73	871 45	784 54
Mayfield.....
Northampton.....	1,085 01	21 70	166 66	138 36	896 65	238 88	597 77	403 92
Oppenheim.....
Perth.....	280 00	4 00	.....	4 00	186 00	65 33	130 67	277 05
Stratford.....	100 00	3 00	.....	2 00	98 00	23 67	65 33	60 59
Total.....	\$130 00	.....	\$32,352 53	\$647 05	\$1,866 65	\$2,513 70	\$20,888 83	\$9,946 28	\$19,892 55	\$10,479 04

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

GENESEE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.				NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.		Sub. 4.	Sub. 1.	Sub. 2.	Sub. 3.				Sub. 4.
Alabama.....	2				2					2						\$200 00
Alexander.....	4				4					4						308 33
Batavia.....	44	4	1		49	6		6	38	4	1		43	6		12,271 67
Bergen.....																
Bethany.....																
Byron.....	3	2			5	1	1	2	2	1			3			362 52
Darien.....	5				5	1		1	4				4			575 00
Elba.....	1				1				1				1			100 00
Le Roy.....	10	8			18	1		1	9	3			12			1,865 00
Oakfield.....	3	1			4				3	1			4	2		550 00
Pavilion.....	1		1		2				1		1		2			100 83
Pembroke.....	6				6				6				6			591 67
Stanford.....	1				1				1				1			100 00
Total.....	80	7	5		92	9	1	10	71	6	5		82	8		\$16,625 02

*No license.

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminution State tax.
	All night permits.	Transfers.	Fines.								
Alabama.....	\$280 00	\$6 00	.....	\$6 00	\$194 00	\$64 87	\$129 33	\$772 08
Alexander.....	303 33	9 25	.....	9 25	238 68	90 60	190 39	787 94
Batavia.....	\$60 00	.....	12,381 67	371 45	\$675 00	1,046 45	11,335 22	3,778 41	7,556 81	5,850 00
Bergen.....	813 74
Bethany.....	581 63
Byron.....	862 52	10 88	108 34	119 22	243 30	81 10	162 20	949 06
Darien.....	275 00	11 25	66 67	77 92	297 08	98 08	198 05	1,201 43
Elba.....	100 00	3 00	.....	3 00	97 00	22 83	64 67	840 81
La Bay.....	1,885 00	58 95	50 00	103 95	1,789 05	586 55	1,172 70	2,571 87
Oakfield.....	20 00	.....	370 00	11 10	.....	13 10	358 90	139 63	229 27	538 14
Pavilion.....	300 83	3 02	.....	3 02	27 81	32 00	65 21	874 63
Pendroke.....	581 67	17 75	.....	17 75	573 92	191 81	882 41	947 90
Saiford.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	992 94
Total.....	\$80 00	\$50 00	\$16,755 02	\$502 65	\$900 01	\$1,402 66	\$15,352 36	\$5,117 45	\$10,234 91	\$17,280 55

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

GREENE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Aekland*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Athens*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cairo	20	3	.....	.....	23	11	.....	11	.....	9	3	.....	12	.....	\$1,983 23
Catskill	39	.....	5	.....	44	7	.....	7	.....	32	.....	.....	87	1	5,866 67
Coxsackie	14	2	.....	.....	16	.....	.....	.....	.....	14	2	.....	16	2	2,476 66
Durham	9	.....	.....	.....	9	3	.....	3	.....	6	.....	.....	6	.....	833 33
Greenville	.....	.....	1	.....	1	.....	.....	.....	.....	.....	1	.....	1	.....	5 00
Halcott*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hunter	31	3	2	1	37	20	2	22	.....	11	1	2	15	.....	2,090 02
Jewett*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lexington	4	.....	.....	.....	4	1	.....	1	.....	8	.....	.....	3	.....	383 33
New Baltimore*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prattsville.	4	.....	.....	.....	4	.....	.....	.....	.....	4	.....	.....	4	.....	400 00
Windham*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	121	6	10	1	138	42	2	44	79	4	10	1	94	3	\$15,038 24

* No license.

GREENE COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.								
Ashtand*	\$1,410 00	\$42 30	.....	\$42 30	\$1,367 70	\$455 90	.....	\$161 89
Athens*	1,863 23	59 50	\$641 66	701 16	1,233 17	437 29	864 78	876 93
Cairo...	5,376 67	175 20	408 34	564 64	5,232 03	1,764 01	3,623 62	509 48
Catskill...	\$10 00	2,496 66	74 90	.....	74 90	2,421 76	867 25	1,614 51	3,185 40
Coxsackie	20 00	.....	25 00	158 32	183 32	660 00	216 67	433 33	1,760 22
Durham...	533 23	15	.....	16	4 85	1 62	3 23	589 57
Greenville	5 00	.....	.....	.....	.....	.....	.....	617 83
Halcott*	74 26
Hunter...	8,090 02	\$2 70	1,141 65	1,234 35	1,853 67	618 66	1,237 11	640 24
Jewett*	50 00	61 50	321 83	107 27	214 56	153 21
Lexington...	383 33	11 50	.....	.....	.....	.....	.....	276 34
New Baltimore*	400 00	12 00	.....	12 00	388 00	129 33	258 67	871 56
Prattville	146 57
Windham*	399 08
Total	\$30 00	\$16,478 34	\$494 25	\$2,399 98	\$2,894 23	\$13,584 01	\$4,528 00	\$9,056 01	\$10,151 67

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

HAMILTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Arietta.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	\$200 00
Benson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hope.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Indian Lake.....	9	.....	.....	.....	9	.....	.....	.....	7	.....	.....	.....	7	.....	849 99
Lake Pleasant.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 80
Long Lake.....	6	.....	.....	.....	6	.....	.....	.....	4	.....	.....	.....	4	.....	541 66
Morhouse.....	3	.....	.....	.....	3	.....	.....	.....	2	.....	.....	.....	2	.....	275 00
Morehouse.....	3	.....	.....	.....	3	.....	.....	.....	1	.....	.....	.....	1	.....	.....
Wells.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	16 88
Total.....	29	.....	.....	.....	29	5	.....	5	24	.....	.....	.....	24	.....	\$2,583 83

HAMILTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-treasurer's certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Arietta.....	\$200 00	\$6 00	.....	\$6 00	\$194 00	\$64 67	\$129 33	\$321 65
Benson.....	99 92
Bope.....	300 00	9 00	.....	9 00	291 00	97 40	194 00	44 98
Indian Lake.....	849 90	25 50	.....	108 83	741 10	247 05	494 11	239 40
Lake Pleasant.....	400 00	12 00	.....	12 00	388 00	129 33	258 67	223 19
Long Lake.....	541 06	16 25	.....	124 58	417 03	139 03	278 05	453 88
Morhouse.....	275 00	8 25	.....	49 92	225 08	75 03	150 05	270 00
Wells.....	16 85	50	.....	50	16 18	5 39	10 79	200 06
Total.....	\$2,583 33	\$77 50	\$333 33	\$310 83	\$2,272 50	\$757 50	\$1,515 00	\$1,837 18

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

HERKIMER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Columbia.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$300 00
Danube.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Fairfield.....	8	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	233 33
Frankfort.....	21	2	.....	.....	23	3	.....	.....	.....	.....	18	.....	.....	.....	.....	.....	3,500 00
German Flatts.....	35	8	.....	.....	43	6	.....	.....	.....	.....	29	.....	.....	.....	.....	.....	6,404 17
Herkimer.....	25	5	.....	.....	30	4	.....	.....	.....	.....	21	.....	.....	.....	.....	.....	7,550 00
Hutchinson.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	200 00
Litchfield.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	200 00
Little Falls.....	53	8	.....	.....	60	4	.....	.....	.....	.....	48	.....	.....	.....	.....	.....	14,850 00
Little Falls city.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	100 00
Manhelen.....	14	2	.....	.....	17	3	.....	.....	.....	.....	11	.....	.....	.....	.....	.....	2,922 08
Newport.....	12	1	.....	.....	13	5	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	1,068 34
Norway.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	200 00
Ohio.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Russia.....	8	.....	.....	.....	8	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	586 67
Salisbury.....	7	.....	.....	.....	7	.....	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	591 67
Schoharie.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Shaker.....	4	.....	.....	.....	4	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	853 33
Watson.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	100 00
Webb.....	14	.....	.....	.....	14	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	1,233 22
Wilmurt.....	8	.....	.....	.....	8	.....	.....	.....	.....	.....	6	.....	.....	.....	.....	.....	586 67
Winfield.....	3	1	.....	.....	4	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	350 00
Total.....	216	27	1	.....	244	41	4	.....	.....	45	175	23	1	.....	199	3	\$40,769 58

*No license.

HERKIMER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.								
Columbia	\$300 06	98 00	.....	98 00	\$234 00	\$98 00	\$196 00	\$449 90
Deane	100 00	2 00	.....	2 00	98 00	32 67	65 33	446 62
Fairfield	233 33	4 67	\$60 00	54 67	178 66	59 65	119 11	613 11
Frankfort	3,600 00	70 00	253 33	\$28 33	3,711 67	1,057 23	2,114 44	946 54
German Flatts	6,464 17	128 08	504 17	\$32 25	5,771 92	1,923 97	3,847 95	2,482 97
Herkimer	7,560 00	131 20	725 00	876 20	6,683 80	2,227 93	4,455 87	2,386 58
Litchfield	200 80	4 00	.....	4 00	196 80	65 33	130 67	328 83
Little Falls city	14,960 00	299 20	600 00	899 20	14,060 80	4,686 93	9,373 87	3,301 90
Little Falls	100 00	2 00	.....	2 00	98 00	33 67	65 33	829 49
Manheim	2,232 08	45 64	175 00	220 64	2,061 44	687 15	1,374 29	1,081 67
Newport	1,008 34	20 17	241 67	261 84	746 50	248 84	497 66	436 75
Norway	200 00	4 00	.....	4 00	196 00	65 31	130 66	154 33
Ohio	48 44
Russia	666 67	13 33	116 67	130 00	536 67	178 89	357 78	298 78
Salisbury	591 67	11 83	91 67	108 50	488 17	162 72	325 45	237 99
Schoyler	709 99
Stark	383 33	7 67	83 33	91 00	292 33	97 44	194 89	418 42
Warren	100 00	2 00	.....	2 00	98 00	32 67	65 33	538 15
Webb	1,283 33	25 67	366 67	392 34	890 98	296 99	593 99	548 27
Winfield	566 67	11 83	75 00	642 50	480 34	160 11	320 23	119 49
Windart	360 00	7 20	.....	7 20	352 80	117 60	235 20	451 68
Total	\$39 00	\$40,799 83	\$815 99	\$3,237 51	\$4,103 50	\$36,696 08	\$12,232 03	\$24,464 05	\$16,875 89

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

JEFFERSON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Adams.....	4	.....	4	.....	8	.....	.....	.....	4	.....	4	.....	8	.....	\$128 33
Alexandria.....	17	4	1	.....	22	6	.....	6	11	4	1	.....	16	1	1,813 34
Antwerp.....	7	2	.....	.....	9	1	.....	1	6	2	.....	.....	8	1	766 67
Brownville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cape Vincent.....	8	3	.....	.....	11	.....	.....	.....	8	3	.....	.....	11	.....	1,635 00
Champion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clayton.....	19	3	.....	.....	22	6	.....	6	13	3	.....	.....	16	1	3,116 67
Ellisburgh.....	6	.....	3	.....	9	.....	.....	.....	6	.....	3	.....	9	.....	98 26
Henderson.....	7	.....	.....	.....	7	1	.....	1	15	.....	.....	.....	6	.....	675 00
Honnetsfield.....	18	1	.....	.....	19	3	.....	3	15	1	.....	.....	16	2	1,766 67
Le Roy.....	10	2	.....	.....	12	3	.....	3	7	2	.....	.....	9	.....	933 34
Lorraine.....	2	.....	.....	.....	2	1	.....	1	1	.....	.....	.....	1	.....	209 00
Lyme.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Orleans.....	4	.....	.....	.....	4	1	.....	1	3	.....	.....	.....	3	.....	391 67
Panella.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	109 00
Philadelphia.....	3	.....	1	.....	4	.....	.....	.....	3	.....	1	.....	4	.....	804 18
Rodman.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	16 67
Rutland.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Theresa.....	2	.....	2	.....	4	.....	.....	.....	2	.....	2	.....	4	.....	216 00
Watertown city.....	59	15	3	.....	77	3	1	4	55	14	3	.....	73	10	21,820 46
Watertown.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wilna.....	19	5	.....	.....	24	3	.....	3	16	5	.....	.....	21	2	3,102 07
Worth.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	16 67
Total.....	192	35	14	.....	241	28	1	29	164	84	14	.....	212	17	\$37,455 04

* No license.

JEFFERSON COUNTY—(Continued).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surtax certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net furnished State tax.
	All night permits.	Transfers.	Fines.								
Adams.....	\$128 33	\$2 57	.....	\$2 57	\$125 76	\$41 92	\$83 84	\$1,175 84
Alexandria.....	\$10 00	.....	1,523 34	36 47	\$358 33	384 80	1,428 54	476 18	952 36	958 44
Antwerp.....	16 00	.....	776 67	15 53	75 00	90 53	686 14	228 71	457 43	1,088 39
Brownville*.....	1,224 49
Cape Vincent.....	1,625 00	\$2 50	.....	\$2 50	1,592 50	580 83	1,061 67	1,070 16
Champion*.....	706 22
Clayton.....	10 00	.....	3,126 67	62 53	506 00	563 53	2,564 14	854 71	1,709 43	1,163 88
Ellisburgh.....	88 36	1 97	.....	1 97	86 39	32 13	54 26	1,553 62
Henderson.....	675 00	13 50	75 00	88 50	586 50	195 50	391 00	636 08
Hounsfield.....	20 00	.....	1,786 67	35 73	183 33	219 06	1,567 61	522 54	1,045 07	774 79
Le Ray.....	933 34	18 67	141 67	160 34	773 00	237 67	535 33	926 15
Lorraine.....	200 00	4 00	16 67	20 67	179 33	59 78	119 55	247 22
Lyme*.....	811 80
Orleans.....	391 67	7 84	50 09	57 84	333 83	111 28	222 55	935 42
Panella.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	529 20
Philadelphia.....	304 18	6 08	.....	6 08	298 10	99 37	198 73	669 44
Rodman.....	16 67	33	.....	33	16 34	5 44	10 90	567 94
Rudland.....	400 00	8 00	.....	8 00	392 00	130 67	261 33	769 67
Theresa.....	210 00	4 20	.....	4 20	205 80	68 60	137 20	689 66
Watertown city.....	100 00	.....	21,920 40	438 41	358 33	796 74	21,123 66	7,041 22	14,082 44	6,910 84
Watertown*.....	562 57
Wilna.....	20 06	.....	3,123 07	62 44	233 33	295 77	2,826 30	942 10	1,884 20	837 16
Worth.....	16 67	33	.....	33	16 34	5 44	10 90	144 44
Total.....	\$170 00	.....	\$37,555 04	\$753 10	\$1,991 66	\$2,744 76	\$34,910 28	\$11,636 76	\$23,273 52	\$24,069 42

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

KINGS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Borough of Brooklyn	3,917	253	163	9	4,342	554	11	565	3,363	242	163	9	3,777	415	\$2,466,083 38

KINGS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Borough of Brooklyn.	\$4,020 00	\$4,150 00	\$280 00	\$2,474,513 38	.....	\$197,725 05	\$197,725 05	\$2,276,788 33	\$758,929 44	\$1,517,858 89	\$461,983 07

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

LEWIS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.					Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.				Sub. 6.
Croghan.....	18	3	.....	.....	21	3	.....	.....	3	.....	15	3	.....	.....	.....	.....	\$1,993 82
Denmark.....	11	.....	1	.....	12	4	.....	.....	4	.....	7	.....	.....	.....	.....	.....	383 84
Diana.....	7	2	.....	.....	9	1	.....	.....	1	.....	6	2	.....	.....	.....	.....	621 66
Greig.....	5	.....	.....	.....	5	1	.....	.....	1	.....	4	.....	.....	.....	.....	.....	660 00
Harrisburgh.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High Market.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	70 09
Lewis.....	4	.....	.....	.....	4	2	.....	.....	2	.....	2	.....	.....	.....	.....	.....	375 00
Leyden.....	9	1	.....	.....	10	1	.....	.....	1	.....	8	1	.....	.....	.....	.....	916 67
Lowville.....	14	4	.....	.....	18	1	.....	.....	1	.....	13	4	.....	.....	1	.....	2,708 84
Lyonsdale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Martinsburgh.....	4	.....	1	.....	5	.....	.....	.....	.....	.....	4	.....	1	.....	.....	.....	346 67
Montague.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	100 00
New Bremen.....	8	.....	.....	.....	8	1	.....	.....	1	.....	7	.....	.....	.....	.....	.....	683 83
Ossola.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pinekey.....	3	.....	.....	.....	3	1	.....	.....	1	.....	2	.....	.....	.....	.....	.....	216 67
Turin.....	1	.....	1	.....	2	.....	.....	.....	1	.....	1	.....	1	.....	.....	.....	105 40
Watson.....	5	.....	.....	.....	5	.....	.....	.....	.....	.....	1	5	.....	.....	.....	.....	500 00
West Turin.....	14	2	.....	.....	16	3	.....	.....	3	.....	11	2	.....	.....	2	.....	1,441 67
Total.....	106	12	3	.....	120	19	.....	.....	19	.....	86	12	3	.....	.....	3	\$11,409 68

*No license.

LEWIS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefits to localities by share not diminished State tax.
	All night permits.	Transfers.								
Croghan.....	\$1,908 33	\$87 25	\$200 00	\$257 25	\$1,651 08	\$350 86	\$1,100 72	\$403 37
Denmark.....	833 34	25 15	288 38	233 43	554 86	184 95	369 91	809 14
Diana.....	691 66	20 75	88 33	104 08	537 58	196 86	281 72	237 10
Greig.....	500 00	16 00	33 33	43 33	451 67	150 55	301 12	111 44
Harrisburgh*.....	338 40
High Market.....	132 88
Lewis.....	186 95
Layden.....	187 00
Lewville.....	634 45
Lyonsdale.....	1,491 76
Martinsburgh.....	144 07
Montague.....	722 83
New Bremen.....	106 43
Oacoola.....	239 60
Pineknay.....	419 66
Turin.....	90 01
Watson.....	256 88
West Turin.....	474 28
Total.....	\$11,436 68	\$243 10	\$1,233 33	\$1,576 43	\$9,860 25	\$3,286 75	\$6,573 50	\$7,115 03

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

LIVINGSTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Avon.....	13	2	3	.....	18	2	.....	2	11	2	3	.....	16	2	\$2,430 42
Caledonia.....	8	.....	1	.....	9	1	.....	1	7	.....	1	.....	8	.....	800 42
Conesus.....	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	386 66
Genesee.....	8	2	.....	.....	10	.....	.....	.....	8	2	.....	.....	10	1	1,468 67
Groveland.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Leicester.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Lima.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	16 67
Livonia.....	14	.....	.....	.....	14	5	.....	5	9	.....	.....	.....	9	.....	1,286 67
Mount Morris.....	17	2	2	.....	21	2	1	3	15	1	2	.....	18	1	2,201 66
North Danville.....	19	6	.....	.....	25	3	.....	3	16	6	.....	.....	22	4	4,116 67
Nunda.....	7	2	.....	.....	9	1	.....	1	6	2	.....	.....	8	1	783 34
Ossian.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Portage.....	5	.....	.....	.....	5	3	.....	3	2	.....	.....	.....	2	.....	483 33
Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Springwater.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Sparta.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
York.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	101	14	6	.....	121	18	1	19	83	13	6	.....	103	9	\$15,282 51

* No license.

LIVINGSTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-treasurer's certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not distributed State tax.
	All night permits.	Trans-fers.	Fines.								
Avon.....	\$20 00	.....	\$2,450 42	\$73 51	\$266 66	\$340 17	\$2,110 25	\$703 42	\$1,406 83	\$1,816 88
Caledonia.....	800 42	24 01	33 33	57 34	743 08	247 69	485 39	1,688 83
Geneseo.....	366 66	11 00	53 33	94 33	272 23	90 78	181 55	1,642 37
Groveland.....	10 00	.....	1,476 67	44 30	.....	44 30	1,432 37	477 46	954 91	2,644 40
Leicester.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	1,116 53
Livonia.....	300 00	9 00	.....	9 00	291 00	97 00	194 00	1,054 84
.....	16 67	50	.....	50	16 17	5 39	10 78	1,121 29
Mount Morris.....	1,266 67	38 00	291 67	\$29 67	937 00	312 33	624 67	1,622 37
North Danaville.....	10 00	.....	3,211 66	96 35	204 16	300 51	2,911 15	970 39	1,940 76	1,662 08
Nunda.....	40 00	.....	4,156 67	124 70	266 67	391 37	3,745 30	1,255 10	2,510 20	1,257 08
Ossian.....	10 00	.....	743 34	22 30	66 67	88 97	654 37	218 12	436 25	861 84
.....	490 58
Portage.....	463 33	14 50	208 33	222 83	260 50	86 53	178 67	563 52
Sparta.....	763 71
Springwater.....	823 35
West Sparta.....	507 70
York.....	1,641 70
Total.....	\$90 00	.....	\$15,372 51	\$461 17	\$1,420 82	\$1,881 99	\$13,490 52	\$4,496 84	\$6,993 68	\$20,113 07

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

MADISON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.	
	NUMBER OF CERTIFICATES ISSUED.							NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Brookfield.....	4	.....	1	.....	.....	.....	5	.....	.....	.....	.....	4	.....	.....	.....	.....	5	.....	3	9405 00
Cazenovia.....	11	4	.....	.....	.....	.....	15	4	.....	.....	.....	4	.....	.....	.....	.....	11	.....	1	1,938 34
De Ruyter.....	6	2	.....	.....	.....	.....	8	2	.....	.....	.....	2	.....	.....	.....	.....	6	.....	1	566 67
Katen.....	11	2	.....	.....	.....	.....	13	1	.....	.....	.....	1	.....	.....	.....	.....	12	.....	1	1,150 00
Fenner.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgetown.....	1	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	.....	.....	100 00
Hamilton.....	12	3	.....	.....	.....	.....	15	1	.....	.....	.....	1	.....	.....	.....	.....	14	.....	2	1,758 34
Lebanon.....	3	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	300 00
Lenox.....	27	3	.....	.....	.....	.....	30	4	.....	.....	.....	4	.....	.....	.....	.....	26	.....	3	4,166 67
Lincoln.....	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	150 00
Madison.....	7	1	.....	.....	.....	.....	8	3	.....	.....	.....	3	.....	.....	.....	.....	5	.....	.....	750 00
Nelson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oneida.....	35	9	.....	.....	.....	.....	44	3	.....	.....	.....	3	.....	.....	.....	.....	41	.....	6	9,900 00
Smithfield.....	3	1	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	4	.....	.....	325 00
Stockbridge.....	6	1	.....	.....	.....	.....	7	1	.....	.....	.....	1	.....	.....	.....	.....	6	.....	.....	600 00
Sullivan.....	19	2	.....	.....	.....	.....	21	8	.....	.....	.....	3	.....	.....	.....	.....	13	.....	.....	1,908 33
Total.....	147	28	1	.....	.....	.....	176	28	.....	.....	.....	28	.....	.....	.....	.....	148	.....	17	\$24,088 35

* No license.

MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Transfers.	Fines.								
Brookfield	\$30 00	.....	\$435 00	\$13 05	.....	\$13 05	\$421 95	\$140 65	\$281 30	\$1,053 74
Cazenovia	10 00	.....	1,968 34	59 05	\$233 34	292 39	1,675 95	558 65	1,117 30	1,743 72
De Ruyter	10 00	.....	576 67	17 30	50 01	67 31	509 36	169 79	339 57	1,441 15
Katon	10 00	.....	1,160 00	84 80	41 67	76 47	1,083 53	361 18	722 35	976 78
Wanner's	392 37
Georgetown	100 00	3 00	.....	3 00	97 00	33 83	64 67	317 16
Hamilton	20 00	.....	1,773 34	43 35	50 00	103 35	1,674 99	553 33	1,116 66	1,313 70
Lebanon	300 00	9 00	.....	9 00	291 00	97 00	194 00	1,552 85
Lenox	30 00	.....	4,196 67	125 80	316 67	443 57	8,754 10	1,251 36	2,502 74	1,789 10
Lincoln	150 00	4 50	58 33	63 83	87 17	29 06	58 11	871 83
Madison	750 00	23 50	174 99	197 49	552 51	184 17	368 34	1,033 10
Nelson	457 38
Oneida	60 00	.....	9,940 00	296 80	508 33	807 13	9,152 87	3,050 96	6,101 91	3,053 09
Smithfield	325 00	9 75	.....	9 75	315 25	105 08	210 17	3,407 39
Stockbridge	600 00	18 00	50 00	68 00	532 00	177 83	354 67	554 88
Sullivan	1,908 33	57 25	533 33	590 58	1,317 75	439 25	878 50	1,860 01
Total	\$170 00	.....	\$24,208 35	\$726 25	\$2,016 67	\$2,742 92	\$21,465 43	\$7,155 14	\$14,310 29	\$16,822 73

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

MONROE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 4.					
Brighton	13				13	1				1	12			12	1	\$1,291 67	
Chili*																	
Clarkson	4				4	1				1	3			3		333 34	
Gates	13				13	3				3	10			10		1,208 34	
Greece	61				61	19				19	42			42	1	5,491 70	
Hamlin	5				5						5			5		500 00	
Honietta	2				2						2			2		200 00	
Irondequoit	34	1			35	13				13	21	1		22		3,175 02	
Mendon	8		2		10						8		2	10	1	806 67	
Ogden	5	1			6						5	1		6		550 00	
Parma	5				5	1				1	4			5		425 00	
Pennfield	5				5						5			5		500 00	
Perrinton	12	2			14	2				2	10	2		12		1,941 67	
Pittsford	5				5						5			5		500 00	
Riga	2		1		3						2			2	3	205 00	
Rochester city	555	34	18	1	608	57			1	68	468	33	18	550	45	268,174 23	
Rush	3				3						3			3		300 00	
Sweden	10	2	1		13						10	2	1	13	1	2,183 33	
Weber	7	1			8						7	1		8		112 33	
Wheatland	6				6						6			6		600 00	
Total	755	41	22	1	819	97			1	98	653	40	22	721	52	\$288,453 56	

* No license.

MONROE COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.								
Brighton			\$1,901 67	\$18 02	\$63 35	\$96 35	\$1,205 32	\$401 77	\$803 55	\$1,605 42
Chili	\$10 00		835 34	3 33	41 67	45 00	283 34	96 11	192 23	1,521 89
Clarkson			1,204 34	12 06	225 01	237 07	971 25	323 75	647 50	1,763 28
Gates			5,501 70	56 02	1,066 64	1,121 66	4,380 04	1,460 02	2,920 02	1,418 86
Greene	10 00		500 00	5 00		5 00	495 00	165 00	330 00	2,647 84
Hamlin			200 00	2 00		2 00	198 00	66 00	132 00	995 27
Henrietta			3,175 02	31 75	674 99	706 74	2,468 28	822 76	1,645 52	1,197 87
Irondequoit			816 67	8 17		8 17	808 50	269 50	539 00	1,059 88
Mendon	10 00		425 00	5 50		5 50	544 50	181 50	363 00	1,598 05
Orden			500 00	5 00	25 00	29 25	395 75	131 92	263 83	1,264 19
Parma			500 00	5 00		5 00	495 00	165 00	330 00	1,183 09
Pennfield			1,941 67	19 42	133 33	162 75	1,788 92	596 31	1,192 61	962 77
Pittsford			500 00	5 00		5 00	495 00	165 00	330 00	1,774 21
Riga	30 00		235 00	2 35		2 35	232 65	77 55	155 10	1,110 90
Rochester city	\$160 00	\$125 00	268,999 23	2,689 09	15,008 33	17,697 42	251,211 81	83,737 27	167,474 54	1,287 12
Rush	450 00		300 00	3 00		3 00	297 00	99 00	198 00	75,168 58
Sweden			2,148 83	21 48		21 48	2,126 35	706 85	1,417 50	1,011 15
Webster	10 00		112 53	1 12		1 12	111 41	37 13	74 28	2,087 38
Wheatland			600 00	6 00		6 00	594 00	186 00	396 00	918 33
Total	\$160 00	\$125 00	\$289,268 50	\$2,892 58	\$17,268 30	\$20,150 88	\$269,107 62	\$89,702 54	\$179,405 08	\$1,002 31
										\$100,431 65

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1890, and the localities' shares are computed from the supervisors' reports of valuations, as per State Tax Commissioners' Annual Report of 1898.

MONTGOMERY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Amsterdam city	100	11	7	.....	118	12	.....	12	88	11	7	.....	106	6	\$34,036 73
Amsterdam	16	.....	1	.....	17	3	.....	3	13	.....	.....	.....	14	2	1,513 34
Canajoharie	15	.....	.....	.....	16	.....	.....	15	3	.....	.....	.....	18	.....	2,858 33
Charleston	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	216 47
Florida	6	.....	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	600 00
Glen	12	.....	.....	.....	14	.....	.....	.....	.....	.....	.....	.....	13	.....	1,260 04
Minden	38	.....	.....	.....	32	.....	.....	.....	11	.....	.....	.....	31	.....	4,929 17
Mohawk	23	.....	.....	.....	26	.....	.....	.....	27	.....	.....	.....	25	.....	2,105 84
Palatine	8	.....	.....	.....	8	.....	.....	.....	7	.....	.....	.....	7	.....	800 00
Root	9	.....	.....	.....	10	.....	.....	.....	8	.....	.....	.....	8	.....	641 68
St. Johnsville	11	3	.....	.....	14	1	.....	2	10	.....	.....	.....	13	.....	2,258 33
Total	231	25	10	.....	286	23	1	24	208	24	10	.....	242	13	\$51,160 18

MONTGOMERY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Amsterdam city	\$80 00	.....	\$34,090 73	\$681 94	\$2,012 48	\$2,694 42	\$31,402 31	\$10,467 43	\$20,934 88	\$7,525 74
Amsterdam	20 00	.....	1,533 34	20 67	208 33	239 00	1,294 34	431 45	863 89	1,704 95
Canajoharie	2,858 33	57 17	.....	57 17	2,801 16	933 72	1,867 44	1,666 49
Charlotte	216 67	4 33	.....	4 33	212 34	70 78	141 56	282 02
Florida	\$100 00	700 00	14 00	.....	180 66	519 34	173 11	346 23	1,025 53
Glen	20 00	.....	1,220 04	24 40	38 33	57 78	1,163 31	387 44	774 87	1,224 28
Miner	10 00	50 00	4,989 17	99 78	33 33	183 11	4,806 06	1,802 02	3,204 04	2,019 02
Mohawk	2,105 84	42 12	75 00	117 12	1,988 72	662 91	1,325 81	1,901 51
Palatine	10 00	.....	816 00	16 20	25 00	41 20	788 80	256 37	532 53	1,890 15
Root	641 68	12 63	63 50	75 33	566 35	188 78	377 57	826 84
St. Johnsville	10 00	.....	2,268 33	45 36	150 00	195 36	2,072 97	690 98	1,381 98	1,281 92
Total	\$130 00	\$150 00	\$51,440 13	\$1,028 80	\$2,816 63	\$3,845 43	\$47,594 70	\$15,864 90	\$31,729 80	\$21,338 40

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations as per State Tax Commissioners' Annual Report of 1898.

NASSAU COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Hempstead.....	6	.....	.....	.....	6	3	.....	3	3	.....	.....	3	.....	\$125 01
North Hempstead.....	3	.....	.....	.....	3	2	.....	2	1	.....	.....	1	.....	25 02
Oyster Bay.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	9	.....	.....	.....	9	5	.....	5	4	.....	.....	4	1	\$150 03

NASSAU COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on authorized certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Hempstead	\$125 01	\$3 75	\$149 99	\$153 74	— \$28 73	— \$9 58	— \$19 15	\$5,937 95
North Hempstead...	\$10 00	.....	35 02	1 65	83 33	84 38	— 49 38	— 16 45	— 32 91	4,096 31
Oyster Bay.....	7,517 15
Total	\$10 00	.....	\$160 03	\$4 80	\$233 32	\$238 12	— \$78 09	— \$26 03	— \$52 06	\$17,551 41

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

NEW YORK COUNTY. TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Boroughs of Manhattan and the Bronx.....	7,227	787	390	26	8,430	799	41	840	6,428	746	390	26	7,590	1,845	\$5,732,635 09		

NEW YORK COUNTY--(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Boroughs of Manhattan and the Bronx.	\$1,389 00	\$13,450 06	\$315 00	\$5,788,780 09	.....	\$346,170 74	\$346,170 74	\$5,392,609 35	\$1,797,536 45	\$3,595,072 90	\$1,887,974 65

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

NIAGARA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Cambria.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	1	.....	.....	\$88 33
Harland.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lewiston.....	11	.....	.....	.....	11	1	.....	1	10	.....	.....	10	.....	.....	1,091 67
Lockport city.....	90	8	6	.....	104	10	.....	16	80	8	6	94	2	.....	28,198 30
Lockport.....	8	.....	.....	.....	8	2	.....	2	6	.....	.....	6	.....	.....	716 67
Newfane.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Niagara.....	7	.....	.....	.....	7	3	.....	3	4	.....	.....	4	.....	.....	541 67
Niagara Falls city.....	116	6	10	.....	132	12	.....	12	104	6	10	120	17	.....	40,324 97
North Tonawanda city.....	62	1	3	.....	66	14	.....	14	48	1	3	52	3	.....	17,640 00
Pondleton.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	3	.....	.....	800 00
Porter.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	.....	8	.....	.....	783 33
Royaltan.....	18	1	1	.....	20	1	.....	1	17	1	1	19	.....	.....	2,569 17
Somerses.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wheatfield.....	11	.....	.....	.....	11	1	.....	1	10	.....	.....	10	.....	.....	1,075 60
Wilson.....	5	.....	.....	.....	5	2	.....	2	3	.....	.....	3	.....	.....	488 33
Total.....	340	16	20	.....	376	46	.....	46	294	16	20	380	21	.....	\$94,487 44

* No license.

NIAGARA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Gambria.....	\$200 00	\$233 33	\$5 67	.....	\$5 67	\$277 66	\$92 55	\$185 11	\$313 06
Harland.....	1,091 67	.....	.....	.....	.....	.....	.....	638 86
Lewiston.....	28,268 30	21 83	\$68 67	88 56	1,043 17	324 39	668 78	1,035 05
Leedsport city.....	\$20 00	.....	716 67	584 17	1,638 30	2,317 47	26,908 83	8,098 84	17,908 89	4,983 55
Leedsport.....	14 33	66 67	81 00	635 67	211 89	423 78	412 51
Norlane.....	890 89
Niagara.....	541 67	10 83	100 00	110 83	430 84	143 61	287 23	642 80
Niagara Falls city.....	40,784 87	815 90	1,694 14	2,430 04	38,374 93	12,791 84	25,583 29	9,095 63
No. Tonawanda city.....	17,048 00	341 46	2,825 00	3,166 20	13,893 80	4,181 97	9,711 83	4,087 90
Pandleton.....	6 00	.....	6 00	264 00	98 60	165 40	159 33
Parer.....	783 33	15 67	.....	15 67	767 66	255 89	511 77	764 82
Boynton.....	2,538 17	51 18	41 67	92 85	2,466 32	822 11	1,644 21	1,480 19
Schenectady.....	686 83
Wheatfield.....	1,075 00	21 80	41 67	63 17	1,011 83	337 28	674 55	703 82
Wilson.....	488 83	9 67	141 66	151 33	332 09	110 67	221 33	797 80
Total.....	\$210 80	\$200 00	\$64,897 44	\$1,897 95	\$6,520 78	\$6,418 73	\$68,478 71	\$28,826 34	\$39,652 47	\$28,242 24

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ONEIDA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.					Total number in force.	Number transfers.	Amount received from certificates.
	ISSUED.					SURRENDERED.			FORCE APRIL 30, 1899.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Annaville.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	\$418 67
Augusta.....	6	1	.....	.....	7	.....	.....	.....	6	1	.....	.....	7	.....	.....	650 00
Ava.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	50 00
Bonville.....	17	1	1	.....	19	1	.....	.....	16	1	1	.....	18	.....	.....	2,629 99
Bridgewater.....	6	.....	.....	.....	6	2	.....	.....	3	.....	.....	.....	3	.....	.....	350 00
Canden.....	9	1	1	.....	11	.....	.....	.....	9	1	1	.....	11	.....	.....	1,860 00
Deerfield.....	6	.....	.....	.....	6	2	.....	.....	4	.....	.....	.....	4	.....	.....	441 87
Florence.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	400 00
Floyd.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Forestport.....	15	.....	1	.....	16	8	.....	3	12	.....	.....	.....	13	.....	.....	1,317 47
Kirkland.....	18	2	.....	.....	20	1	.....	1	17	2	.....	.....	19	.....	.....	3,000 01
Lee.....	6	.....	.....	.....	6	1	.....	1	5	.....	.....	.....	6	.....	.....	516 66
Marcy.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	100 00
Marshall.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	108 34
New Hartford.....	10	.....	.....	.....	10	.....	.....	.....	9	.....	.....	.....	9	.....	.....	991 67
Paris.....	10	1	.....	.....	11	1	.....	1	9	1	.....	.....	10	.....	.....	991 67
Remsen.....	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	.....	500 00
Rome city.....	60	4	2	.....	66	4	.....	4	56	4	2	.....	62	.....	.....	19,085 00
Saugerfield.....	12	2	.....	.....	14	.....	.....	.....	12	2	.....	.....	14	.....	.....	2,266 67
Steuben.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trenton.....	12	.....	.....	.....	12	.....	.....	.....	10	.....	.....	.....	10	.....	.....	1,166 67
Utica city.....	277	32	2	.....	311	26	1	27	251	31	2	.....	284	12	.....	96,872 46
Vernon.....	6	1	.....	.....	7	.....	.....	.....	6	1	.....	.....	7	.....	.....	650 00
Vienna.....	15	.....	1	.....	16	2	.....	.....	13	.....	1	.....	14	.....	.....	1,379 99
Vienna.....	17	.....	.....	.....	17	10	.....	10	7	.....	.....	.....	7	.....	.....	1,600 02
Western.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	883 33
Westmoreland.....	4	.....	.....	.....	4	2	.....	2	2	.....	.....	.....	2	.....	.....	358 33
Whitestown.....	21	1	.....	.....	22	4	.....	4	17	1	.....	.....	18	1	.....	2,574 99
Total.....	548	46	8	.....	602	63	1	64	485	45	8	.....	538	19	.....	\$142,931 61

* No license.

ONEIDA COUNTY (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans. fees.	Fines.								
Anneville.....	.....	.....	.....	9416 67	68 83	.....	68 83	9408 34	\$186 11	\$273 23	\$219 85
Augusta.....	.....	.....	.....	660 00	13 00	.....	13 00	657 00	213 33	434 67	440 66
Ava.....	.....	.....	.....	50 00	1 00	.....	1 00	49 00	16 33	32 67	111 14
Baconville.....	.....	.....	.....	2,629 99	52 60	\$100 00	153 60	2,477 39	825 79	1,651 60	891 48
Bridgewater.....	.....	.....	.....	350 00	7 00	50 00	57 00	293 00	97 67	195 33	386 90
Canden.....	.....	.....	.....	1,880 00	37 60	.....	37 60	1,842 40	614 17	1,228 33	1,129 43
Deerfield.....	.....	.....	.....	441 67	8 83	75 90	83 83	357 84	119 23	238 56	527 04
Florence.....	\$10 00	.....	.....	410 60	8 20	.....	8 20	401 80	133 34	267 86	67 57
Floyd.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	264 23
Forestport.....	.....	.....	.....	1,317 47	26 35	150 00	176 35	1,141 12	380 37	760 75	215 79
Kirkland.....	.....	.....	.....	3,000 01	60 00	116 67	176 67	2,823 34	941 11	1,882 23	1,188 41
Lee.....	.....	.....	.....	516 66	10 33	16 67	27 00	489 66	163 22	326 44	298 22
Maroy.....	.....	.....	.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	423 07
Marshall.....	10 00	.....	.....	118 34	2 37	.....	2 37	115 97	38 66	77 31	550 84
New Hartford.....	.....	.....	.....	991 67	19 33	53 33	73 16	913 51	304 50	609 01	1,617 00
Paris.....	10 00	.....	.....	1,001 67	20 03	41 67	61 70	939 97	313 32	626 65	1,754 57
Rome city.....	.....	.....	.....	500 00	10 00	16 67	26 67	473 33	157 78	315 55	261 87
Ramsen.....	.....	.....	.....	19,045 00	380 90	474 96	855 89	18,189 11	6,063 04	12,126 07	4,769 48
Sangerfield.....	10 00	.....	.....	2,276 67	45 54	.....	45 54	2,231 13	743 71	1,487 42	911 51
Steuben.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	231 51
Trenton.....	10 00	.....	.....	1,176 67	23 33	116 66	140 19	1,036 48	345 46	690 92	634 22
Utica city.....	120 00	.....	\$110 00	98,102 46	1,992 05	4,333 25	6,315 30	92,787 16	30,329 06	61,458 10	27,547 00
Vernon.....	.....	.....	.....	650 00	13 00	.....	13 00	637 00	213 34	424 66	733 02
Verona.....	.....	.....	.....	1,379 99	27 60	133 33	160 93	1,219 06	406 85	812 71	1,316 39
Vienna.....	.....	.....	.....	1,600 02	32 00	563 30	615 30	984 72	328 24	656 48	240 16
Western.....	.....	.....	.....	333 33	7 17	.....	7 17	326 16	125 22	200 94	390 17
Westmoreland.....	.....	.....	.....	338 33	7 17	116 67	123 84	224 49	78 16	156 33	687 71
Whitestown.....	10 00	.....	.....	2,884 99	57 70	841 67	399 37	2,485 63	828 54	1,657 08	2,253 26
Total.....	\$190 00	\$110 00	\$110 00	\$143,231 61	\$2,864 63	\$6,724 88	\$9,589 51	\$133,642 10	\$44,547 37	\$89,094 73	\$49,115 80

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ONONDAGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Camillus.....	13	.....	.....	.....	13	3	.....	.....	3	10	.....	.....	.....	10	.....	\$1,283 34
Cicero.....	9	.....	.....	.....	9	4	.....	.....	4	5	.....	.....	.....	5	.....	841 67
Clay.....	9	.....	.....	.....	9	2	.....	.....	2	7	.....	.....	.....	7	.....	833 33
De Witt.....	46	2	.....	.....	48	12	1	.....	13	34	1	.....	.....	35	2	6,408 35
Elbridge.....	26	1	.....	.....	27	11	.....	.....	11	15	1	.....	.....	16	.....	3,516 66
Fabius.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	205 06
Geddes.....	53	.....	.....	.....	53	23	.....	.....	23	30	.....	.....	.....	30	.....	7,275 03
Lafayette.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Lysander.....	19	1	.....	.....	20	2	.....	.....	2	17	1	.....	.....	18	1	2,983 33
Manlius.....	25	1	.....	.....	26	8	.....	.....	9	17	.....	.....	.....	18	.....	3,145 00
Marcellus.....	8	.....	.....	.....	8	.....	.....	.....	.....	8	.....	.....	.....	9	.....	905 06
Onondaga.....	25	.....	.....	.....	26	5	.....	.....	5	20	.....	.....	.....	21	.....	2,546 68
Otisco.....	3	.....	.....	.....	3	.....	.....	.....	.....	3	.....	.....	.....	3	.....	300 09
Pompey.....	6	.....	.....	.....	6	1	.....	.....	1	5	.....	.....	.....	5	.....	500 00
Salina.....	33	.....	.....	.....	33	7	.....	.....	7	26	.....	.....	.....	26	.....	3,558 34
Skaneateles.....	14	2	.....	.....	16	2	.....	.....	2	12	2	.....	.....	14	1	2,068 33
Spafford.....	2	.....	.....	.....	2	.....	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Syracuse city.....	503	28	40	.....	571	100	2	.....	102	403	26	40	.....	469	32	232,456 23
Tully.....	4	1	.....	.....	5	2	.....	.....	2	2	1	.....	.....	3	.....	356 01
Van Buren.....	.....	12	.....	.....	12	.....	.....	.....	2	.....	10	.....	.....	10	.....	550 00
Total.....	802	43	46	.....	896	182	6	.....	188	620	42	46	.....	708	36	\$299,816 40

ONONDAGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.	Fines.							
Camillus	\$1,233 34	\$12 33	\$241 67	\$1,023 84	\$843 95	\$935 89	\$1,729 17
Cleeco.....	841 67	8 42	199 99	633 26	211 09	422 17	1,075 17
Clay.....	833 83	8 33	108 33	716 67	238 89	477 78	1,247 62
De Witt.....	6,428 35	64 28	972 91	5,391 16	1,797 05	3,504 11	1,886 89
Elbridge.....	8,516 68	35 17	825 01	2,658 48	885 49	1,778 99	1,893 05
Kelley.....	205 00	2 05	.....	202 95	67 45	135 89	608 29
Geddes.....	7,275 03	72 73	2,199 98	5,082 39	1,697 44	3,384 86	2,869 58
Lafayette.....	200 80	2 00	.....	198 00	64 00	132 00	806 74
Lyndert.....	2,993 33	29 94	141 67	2,831 72	940 57	1,891 15	2,982 23
Manlius.....	10 00	.....	.....	2,145 00	31 45	591 66	2,521 89	840 63	1,681 26	2,090 51
Marcellus.....	2,893 00	8 93	.....	786 98	285 65	1,591 36	2,788 34
Onondaga.....	2,340 68	23 47	286 67	2,036 54	685 51	1,351 03	2,453 62
Otisco.....	300 00	3 00	.....	297 00	99 00	198 00	368 72
Pompey.....	800 00	8 00	.....	792 00	145 56	281 11	1,039 46
Salina.....	8,533 34	85 33	391 67	3,151 09	1,043 70	2,087 39	949 16
Skaneateles.....	2,068 33	20 68	100 60	1,947 65	649 22	1,288 43	1,772 52
Spaulford.....	200 00	2 00	.....	198 00	66 00	132 00	447 92
Syracuse city.....	820 00	\$77 68	232,851 01	2,328 54	20,036 89	203,817 12	67,939 04	135,878 08	48,116 99
Tully.....	350 01	3 50	85 84	263 17	87 72	175 45	604 40
Van Buren.....	550 00	5 50	50 00	494 50	164 83	329 67	1,538 76
Total.....	\$860 00	\$77 68	\$270,254 08	\$2,702 54	\$32,939 48	\$234,611 96	\$78,203 99	\$155,407 97	\$74,586 14

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ONTARIO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Bristol*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canadice*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canandaigua	22	6	.....	.....	28	.....	1	1	.....	.....	.....	.....	27	2	\$4,908 13
East Bloomfield	3	.....	1	.....	4	.....	.....	.....	.....	.....	.....	.....	4	.....	305 00
Farmington*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Geneva city	49	18	.....	.....	67	12	3	15	.....	.....	.....	.....	52	6	14,800 00
Geneva	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	1	.....	100 00
Gorham	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	2	.....	200 00
Hopewell*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Manchester	12	.....	.....	3	15	3	.....	3	9	.....	.....	.....	12	2	1,198 34
Naples	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	858 34
Phelps	5	.....	2	.....	7	.....	.....	.....	5	.....	2	.....	7	.....	910 00
Richmond*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Seneca*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Bristol	2	1	.....	.....	3	2	.....	2	.....	1	.....	.....	1	.....	237 50
Victor	5	1	1	.....	7	1	.....	1	4	1	1	.....	6	.....	471 66
West Bloomfield*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	105	27	4	3	139	18	4	22	87	23	4	3	117	10	\$25,489 17

*No license.

ONTARIO COUNTY—(Continued).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.								
Bristol*	\$388 08
Canadice*	190 78
Canandaigua	\$20 00	\$4,928 33	\$138 57	\$75 00	\$213 57	\$4,714 76	\$2,288 25	\$4,476 51	4,096 04
East Bloomsfeld	805 00	6 10	.....	6 10	298 90	99 63	199 27	879 63
Farmington*	948 17
Geneva city	60 00	14,860 00	297 20	1,833 34	2,130 54	13,729 46	4,243 16	8,486 30	4,394 06
Geneva	125 00	2 50	.....	2 50	122 50	40 83	81 67	877 29
Gorham	200 00	4 00	.....	4 00	196 00	65 33	130 67	1,155 75
Hopewell*	844 51
Manchester	20 00	1,218 34	34 37	75 01	99 38	1,118 96	872 69	745 97	1,832 58
Naples	258 34	7 16	.....	7 16	851 18	117 06	234 12	1,529 35
Phelps	910 00	18 20	.....	18 20	891 80	287 27	594 53	2,304 48
Richmond*	603 64
Seneca*	1,180 61
South Bristol	237 50	4 75	100 00	104 75	132 75	44 25	88 50	200 08
Victor	621 66	12 43	58 33	70 76	550 90	188 63	367 27	1,233 04
West Bloomsfield*	635 97
Total	\$100 00	\$25,764 17	\$515 28	\$2,141 68	\$3,656 96	\$23,107 21	\$7,702 40	\$15,404 81	\$21,794 03

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ORANGE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Blooming Grove.....	4	.....	1	.....	5	.....	.....	.....	4	.....	1	.....	5	.....	.....	\$280 00
Chester.....	8	.....	2	.....	9	.....	.....	.....	8	.....	2	.....	9	.....	.....	1,405 00
Cornwall.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	2	.....	.....	10 00
Crawford.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	508 33
Deer Park.....	53	6	4	.....	63	4	1	5	48	5	4	.....	57	4	.....	13,920 00
Gothen.....	28	3	1	.....	32	4	.....	4	24	3	1	.....	28	2	.....	5,063 35
Greenville.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	41 67
Hamptonburgh.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	500 00
Highlands.....	23	1	1	.....	25	4	.....	4	19	1	.....	.....	21	1	.....	4,355 00
Middletown city.....	69	2	10	.....	81	16	.....	16	53	2	10	.....	65	2	.....	22,295 82
Ministink.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	233 34
Monte.....	9	.....	.....	.....	9	.....	.....	.....	9	.....	1	.....	10	.....	.....	813 33
Montgomery.....	19	2	1	.....	22	.....	.....	.....	19	2	1	.....	22	.....	.....	2,838 33
Mount Hope.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	309 00
Newburgh.....	24	.....	.....	.....	24	6	.....	6	18	.....	.....	.....	18	.....	.....	2,158 34
Newburgh city.....	118	22	12	.....	152	17	2	19	101	20	12	.....	133	7	.....	44,043 30
New Windsor.....	17	.....	.....	.....	17	1	.....	1	16	.....	.....	.....	16	.....	.....	1,700 09
Tuxedo.....	5	1	.....	.....	6	1	.....	1	4	1	.....	.....	5	.....	.....	491 67
Walkill.....	12	.....	.....	.....	12	6	.....	6	6	.....	.....	.....	6	.....	.....	1,050 00
Warwick.....	37	7	1	.....	45	10	1	11	27	6	1	.....	34	.....	.....	4,134 99
Waywanda.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Woodbury.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	2	.....	500 00
Total.....	450	44	35	.....	529	69	4	73	381	40	35	.....	456	18	.....	\$106,662 47

* No license.

ORANGE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Receipt to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Blooming Grove.....	\$230 00	\$5 60	.....	\$5 60	\$274 40	\$91 47	\$182 93	\$935 21
Cheney.....	1,465 00	28 10	.....	28 10	1,876 90	458 97	917 93	812 93
Cornwall.....	10 00	20	.....	20	9 80	3 27	6 53	1,081 45
Crawford.....	508 33	10 17	.....	10 17	488 16	166 05	332 11	580 49
Deer Park.....	13,960 00	279 20	.....	279 20	13,130 80	4,376 93	8,753 87	2,079 16
Goshen.....	5,083 35	101 67	.....	101 67	4,585 02	1,521 67	3,063 35	1,749 01
Greenville.....	41 67	83	.....	83	40 84	13 61	27 23	255 60
Hamptonburgh.....	500 00	10 00	.....	10 00	490 00	163 33	326 67	603 51
Highlands.....	4,365 00	87 30	.....	87 30	3,852 70	1,284 23	2,568 47	568 61
Middletown city.....	22,315 82	446 30	.....	446 30	19,127 90	6,375 97	12,751 93	2,886 19
Ministink.....	233 84	4 67	.....	4 67	228 67	76 22	152 45	385 08
Monroe.....	813 83	16 27	.....	16 27	797 06	265 69	531 37	624 98
Montgomery.....	2,898 33	56 77	.....	56 77	2,781 56	927 19	1,854 37	1,489 86
Mount Hope.....	300 00	6 00	.....	6 00	294 00	98 00	196 00	450 43
Newburgh.....	2,158 34	43 17	.....	43 17	1,806 85	802 29	1,004 56	1,672 80
Newburgh city.....	44,463 30	889 27	.....	889 27	39,944 91	13,814 97	26,629 94	8,672 82
New Windsor.....	1,700 00	34 00	.....	34 00	1,591 00	530 33	1,060 67	1,073 87
Tuxedo.....	491 67	9 83	.....	9 83	448 51	149 50	299 01	1,267 73
Wallkill.....	1,050 00	21 00	.....	21 00	729 00	243 00	486 00	990 92
Warwick.....	4,154 99	83 10	.....	83 10	3,471 89	1,157 30	2,314 59	2,430 11
Waywanda*.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	567 43
Woodbury.....	520 00	10 40	.....	10 40	509 60	169 87	339 73	546 10
Total.....	\$180 00	\$550 00	\$107,392 47	\$2,147 85	\$6,678 05	\$11,226 90	\$96,165 57	\$32,055 19	\$64,110 38	\$31,673 17

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

ORLEANS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATS SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			In force.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Albion	16	2			18	1		1	15	2			17	2	\$3,100 00
Barre															
Carlton															
Clarendon	1				1				1				1		8 34
Gaines	2				2			2					2		200 00
Kendall	3				3	2							1		283 23
Murray	11	1	2		14			2	11	1	2		14		191 29
Ridgeway	24	5			29	3		3	21	5			26	1	4,675 01
Shelby									1				1		100 00
Yates	1				1										
Total	58	8	2		68	6		6	52	8	2		62	3	\$8,537 97

*No license.

ORLEANS COUNTY.—(Concluded.)

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Albion	\$20 00	.....	\$8,120 00	\$38 60	\$50 00	\$143 60	\$2,976 40	\$992 18	\$1,984 27	\$2,370 70
Barre*	807 95
Carlton*	822 90
Clarendon	8 34	25	.....	25	8 00	2 70	5 39	587 43
Gaines	200 00	6 00	.....	6 00	194 00	64 67	129 33	919 66
Kendall	283 33	8 50	91 67	100 17	183 16	61 05	123 11	581 40
Murray	191 29	5 74	.....	6 74	185 55	61 85	123 70	1,184 31
Ridgeway	10 00	.....	4,685 01	140 55	883 33	523 88	4,161 18	1,387 05	2,774 08	2,390 49
Shelby	100 00	3 00	.....	3 00	97 00	32 33	64 67	1,187 18
Yates*	659 67
Total	\$20 00	.....	\$8,587 97	\$257 64	\$325 00	\$782 64	\$7,805 33	\$2,601 78	\$5,203 55	\$11,491 89

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1890, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1892.

OSWEGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Albion.....	1	2	.....	.....	3	.....	.....	.....	1	2	.....	.....	3	.....	\$200 60
Amby.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Boyleston.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Constantia.....	12	.....	1	.....	13	2	.....	2	10	.....	1	.....	11	.....	1,071 68
Granby.....	13	1	.....	.....	14	2	.....	2	11	1	.....	.....	12	.....	2,358 33
Hannibal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hastings.....	11	1	.....	.....	12	1	.....	1	10	1	.....	.....	11	.....	5 00
Mexico.....	10	2	.....	.....	12	4	.....	4	6	2	.....	.....	8	.....	1,168 33
New Haven.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,883 34
Orwell.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oswego.....	7	.....	.....	.....	7	3	.....	3	4	.....	.....	.....	4	.....	658 33
Oswego city.....	106	6	7	.....	119	14	1	15	92	5	7	.....	104	4	36,982 09
Palermo.....	1	.....	.....	.....	1	1	.....	1	1	.....	.....	.....	1	.....	100 00
Parish.....	4	2	.....	.....	6	1	.....	1	3	2	.....	.....	5	.....	458 33
Redfield.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	100 00
Richland.....	10	2	1	.....	13	1	1	1	9	2	1	.....	12	1	1,471 67
Sandy Creek.....	6	3	.....	.....	9	1	1	1	5	3	.....	.....	8	.....	668 67
Schroepfel.....	11	1	2	.....	14	5	.....	5	6	1	2	.....	9	.....	1,376 66
Scriba.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Volney.....	26	1	1	.....	28	6	.....	6	20	1	1	.....	23	1	4,063 34
West Monroe.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Williamstown.....	3	1	.....	.....	3	.....	.....	.....	2	1	.....	.....	3	.....	250 00
Total.....	223	22	13	.....	258	40	1	41	183	21	13	.....	217	7	\$62,438 77

* No license.

OSWEGO COUNTY—(Continued).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans. fers.	Fines.								
Albion.....	\$200 00	\$4 00	\$25 90	\$29 00	\$171 00	\$57 00	\$114 00	\$842 40
Amboy.....	200 00	4 00	.....	4 00	196 00	65 33	130 67	155 50
Boylston *	112 66
Constantia	1,071 68	21 43	125 00	146 43	925 25	808 42	616 83	322 03
Granby.....	\$50 00	2,498 33	43 17	166 67	214 84	2,193 49	781 16	1,463 33	1,313 63
Hanford.....	5 00	10	.....	10	4 90	1 63	3 27	745 01
Hawthorne	1,118 33	22 37	50 00	72 37	1,045 96	343 65	697 31	592 74
Mexico.....	1,383 34	27 67	274 99	803 66	1,080 68	860 23	720 45	1,004 49
New Haven	513 39
Orwell *	273 04
Oswego.....	658 33	13 17	133 34	146 51	511 83	170 61	341 21	809 75
Oswego city	40 00	.....	37,002 09	740 04	2,524 95	3,264 99	33,737 10	11,245 70	22,491 40	7,192 50
Palermo.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	353 10
Parish.....	458 33	9 17	8 34	17 51	440 82	146 94	293 88	282 50
Redfield.....	100 00	2 00	.....	2 00	98 00	32 67	65 33	163 68
Richland.....	1,431 67	29 63	50 00	79 63	1,402 04	467 35	934 69	1,282 57
Sandy Creek	10 00	.....	665 67	13 33	50 00	63 33	603 34	201 11	402 23	545 10
Schroepnel	1,376 66	27 53	299 99	327 52	1,049 14	849 71	699 43	997 85
Scriba.....	696 13
Volney.....	4,073 34	81 46	566 67	648 13	8,425 21	1,141 74	2,383 47	2,062 85
West Monroe	181 90
Williamstown	250 00	5 00	.....	5 00	245 00	81 66	163 34	253 52
Total	\$70 00	\$50 00	\$52,453 77	\$1,051 07	\$4,274 95	\$5,326 02	\$17,227 75	\$15,742 58	\$31,485 17	\$20,294 33

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

OTSEGO COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Burlington	5	.....	.....	.....	5	2	.....	2	3	.....	.....	.....	3	.....	\$316 06
Butternuts .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cherry Valley	4	2	.....	.....	6	1	.....	1	3	2	.....	.....	5	.....	483 34
Decatur	7	1	.....	.....	8	3	.....	3	.....	.....	.....	.....	.....	.....	.....
Edinboro	4	1	1	.....	6	2	.....	2	4	1	1	.....	6	.....	538 33
Exeter	4	.....	.....	.....	5	2	.....	2	2	.....	.....	.....	3	.....	465 00
Hartwick	2	.....	.....	.....	2	.....	.....	.....	4	.....	.....	.....	2	.....	76 26
Laurens	9	.....	.....	.....	9	5	.....	5	2	.....	.....	.....	2	.....	33 34
Maryland	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	723 35
Middlefield	6	.....	.....	.....	6	1	.....	1	4	.....	.....	.....	5	.....	416 87
Milford	2	3	.....	.....	5	1	.....	1	5	.....	.....	.....	5	.....	533 33
Morris	1	.....	.....	.....	1	.....	.....	.....	3	.....	.....	.....	1	.....	304 17
New Lisbon	24	7	1	.....	32	2	.....	2	22	7	1	.....	30	.....	16 87
Oneonta .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,538 34
Owego	18	7	.....	.....	25	1	.....	1	17	7	.....	.....	24	.....	3,595 84
Pittsford	2	.....	.....	.....	2	1	.....	1	.....	.....	.....	.....	.....	.....	164 87
Richfield	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Rochester	17	4	.....	.....	21	6	.....	7	11	8	.....	.....	13	.....	2,453 73
Roseton	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	300 00
Springfield	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Unionville	7	.....	.....	.....	7	.....	.....	.....	7	.....	.....	.....	7	.....	643 33
Wadsworth	1	2	.....	.....	3	.....	.....	.....	.....	.....	2	.....	.....	.....	100 00
Westford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Worcester	7	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	616 87
Total	132	24	6	.....	162	26	1	27	106	23	6	.....	135	6	\$19,036 75

* No license.

OTSEGO COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Fines.								
Burlington.....	\$316 68	\$9 50	\$41 67	\$51 17	\$285 49	\$83 50	\$176 99	\$540 95
Butternuts.....	438 34	14 50	50 00	64 50	418 84	139 62	279 22	740 54
Cherry Valley.....	538 33	17 65	135 00	142 65	445 68	145 56	297 12	683 97
Deerport.....	405 00	13 15	91 66	103 81	301 19	100 40	200 79	169 58
Edinboro.....	276 26	8 29	.....	8 29	267 97	89 32	178 65	336 00
Harwick.....	\$200 00	32 34	1 00	.....	1 00	32 34	18 73	14 61	585 88
Laurens.....	743 35	22 26	200 00	323 57	421 55	146 35	289 70	596 59
Maryland.....	418 67	12 50	16 67	29 17	387 50	129 17	258 33	774 32
Middlefield.....	533 35	16 00	33 33	49 33	484 00	161 33	322 67	712 17
Milford.....	304 17	9 12	.....	9 12	295 05	93 35	196 70	632 02
Morris.....	16 67	60	.....	50	16 17	5 39	10 78	525 59
New Lisbon.....	6,893 34	206 80	200 00	406 80	6,486 54	2,162 18	4,324 36	433 83
Oneida.....	25 00	.....	.....	.....	.....	.....	.....	.....	2,503 54
Otsego.....	3,595 84	107 88	83 33	191 21	3,404 63	1,134 88	2,269 75	611 74
Pittsfield.....	166 67	5 00	83 23	38 33	122 34	43 78	85 56	2,006 93
Prairieville.....	100 00	3 00	.....	3 00	97 00	32 23	64 67	350 62
Rionfield.....	10 00	2,478 78	74 36	470 84	545 20	1,933 58	644 53	1,289 05	362 98
Roseboom.....	200 00	6 00	.....	6 00	194 00	61 67	132 33	894 50
Springfield.....	409 00	12 00	.....	12 00	397 00	129 33	268 67	311 04
Unadilla.....	10 00	653 33	19 60	.....	19 60	633 73	211 24	422 49	747 87
Wheatfield.....	100 00	3 00	.....	3 00	97 00	32 33	64 67	810 89
Worcester.....	616 67	18 50	16 67	35 17	581 50	193 83	387 67	311 04
Total.....	\$80 00	\$225 00	\$19,321 75	\$379 65	\$1,462 50	\$2,042 15	\$17,279 60	\$5,759 87	\$11,519 73	\$16,975 23

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

PUTNAM COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Carmel	12	.....	2	.....	14	1	.....	1	11	.....	2	.....	13	.....	\$1,201 67
Kent	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	8 84
Patterson	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	400 00
Phillips	19	5	.....	.....	24	3	.....	3	16	5	.....	.....	21	1	3,300 00
Putnam Valley .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South East	12	3	.....	.....	15	1	1	2	11	2	.....	.....	13	.....	1,591 66
Total	48	8	2	.....	58	5	1	6	43	7	2	.....	52	1	\$4,801 67

* No license.

PUTNAM COUNTY (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.								
Carmel	\$1,401 67	\$42 05	\$53 33	\$100 38	\$1,301 29	\$433 76	\$867 53	\$1,625 59
Kent	8 34	25	.....	25	8 09	2 70	5 39	888 86
Patterson	400 00	13 00	.....	13 00	388 00	129 33	258 67	775 52
Phillipstown	\$10 00	2,310 00	96 30	225 01	324 31	2,935 69	955 23	1,980 46	1,423 89
Putnam Valley*	218 75	275 50	.....	538 72	.....	811 29
South East	1,891 66	56 75	.....	.....	1,616 16	.....	1,077 44	1,451 50
Total	\$10 00	\$7,011 67	\$210 35	\$502 09	\$712 44	\$6,299 23	\$2,098 74	\$4,199 49	\$5,974 15

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

QUEENS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and deposited, under the Liquor Tax Law, from May 1, 1899, to April 30, 1900, inclusive, together with the number of certificates in force April 30, 1900.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.	Number of certificates.	Amount received from certificates.	
	NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1900.				Total number in force.			
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Total number issued.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.				
Borough of Queens	1,299	102	26	.....	1,427	259	8	.....	267	1,040	94	26	.....	1,160	69	.....	\$306,044 87
Hempstead	129	9	6	.....	144	24	.....	.....	24	105	9	6	.....	120	3	.....	18,437 50
North Hempstead	75	3	1	.....	79	20	.....	.....	20	55	3	1	.....	59	1	.....	9,159 16
Oyster Bay	105	18	2	.....	125	6	.....	.....	6	99	18	2	.....	119	4	.....	16,860 25
Total	1,608	132	35	.....	1,775	309	8	.....	317	1,299	124	35	.....	1,458	97	.....	\$351,107 78

QUEENS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Borough of Queens...	\$260 00	\$690 00	\$320 00	\$308,114 87	\$6,162 30	\$30,291 75	\$36,454 05	\$271,660 82	\$90,553 61	\$181,107 21	.....
Hempstead.....	.....	30 00	200 00	18,967 50	373 35	1,324 98	2,168 33	16,489 17	5,489 73	10,979 44	.....
North Hempstead...	.....	10 00	.....	9,169 16	183 38	1,316 63	1,500 01	7,689 15	2,836 38	6,112 77	.....
Oyster Bay.....	.....	40 60	.....	16,906 25	338 13	391 66	729 79	16,176 46	5,392 15	10,784 31	.....
Total.....	\$260 00	\$970 00	\$520 00	\$352,857 78	\$7,057 16	\$33,525 02	\$40,882 18	\$311,975 00	\$108,991 87	\$207,983 78	\$56,861 87

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

QUEENS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Borough of Queens	1,299	102	26	.....	1,427	259	8	.....	267	1,040	94	26	.....	1,160	89	\$208,644 87
Hempstead	129	9	6	.....	144	24	.....	.....	24	105	8	6	.....	120	3	18,437 50
North Hempstead	173	3	1	.....	178	20	.....	.....	20	55	8	1	.....	59	1	8,359 18
Oyster Bay	105	18	2	.....	125	6	.....	.....	6	99	18	2	.....	119	4	16,886 25
Total	1,608	132	35	.....	1,775	309	8	.....	317	1,299	124	35	.....	1,458	97	\$351,107 78

QUEENS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Borough of Queens.	\$260 00	\$890 00	\$320 00	\$308,114 87	\$6,163 30	\$30,291 75	\$38,454 05	\$271,660 82	\$90,533 61	\$181,107 21	.....
Hempstead.	.....	30 00	200 00	18,967 50	373 35	1,324 86	2,168 33	16,469 17	5,489 73	10,979 44	.....
North Hempstead.	.....	10 00	.....	9,169 16	183 88	1,316 63	1,500 01	7,669 15	2,536 38	5,132 77	.....
Oyster Bay.	.....	40 00	.....	16,906 25	338 13	391 66	1,729 79	16,176 46	5,392 15	10,784 31	.....
Total.	\$260 00	\$970 00	\$520 00	\$352,857 78	\$7,057 16	\$33,925 02	\$40,882 18	\$311,975 00	\$108,991 87	\$207,983 73	\$56,851 87

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

RENSSELAER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Berlin *	.....	.....	.....	.....	8	.....	.....	.....	7	.....	.....	.....	7	.....	\$758 33
Brunswick	8	.....	.....	.....	7	1	.....	1	6	.....	.....	.....	6	.....	600 01
East Greenbush	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grafton *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hosick	49	10	1	.....	60	5	3	8	44	7	1	.....	52	4	9 238 36
Lansingburgh	49	9	5	.....	63	10	1	11	39	8	5	.....	52	1	16 349 97
Nassau	9	1	.....	.....	10	1	.....	1	8	1	.....	.....	9	.....	18 950 00
North Greenbush	16	2	.....	.....	18	.....	.....	.....	16	2	.....	.....	18	.....	2 141 67
Petersburgh *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pittsboro *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pittsboro *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Potterkill *	.....	.....	.....	.....	46	3	.....	3	39	3	1	.....	43	2	12 530 00
Rensselaer city	42	3	1	.....	46	3	.....	2	11	.....	.....	.....	11	.....	1 233 33
Sand Lake	13	.....	.....	.....	13	2	.....	.....	11	.....	.....	.....	12	.....	1 721 87
Schaghticoke	11	.....	1	.....	12	.....	.....	.....	11	.....	1	.....	11	.....	1 721 87
Schoharie	14	1	.....	.....	15	.....	.....	.....	14	1	.....	.....	15	.....	1 483 33
Stephentown	3	.....	.....	.....	3	.....	.....	.....	8	.....	.....	.....	8	.....	800 00
Troy city	236	145	25	.....	406	23	20	43	213	125	25	.....	363	19	152,064 58
Total	457	171	33	.....	661	46	24	70	411	147	33	.....	591	27	\$199,311 25

* No license.

RENSSELAER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by share net diminished State tax.
	All night permits.	Transfers.	Fines.								
Berlin *	\$758 33	\$7 58	\$38 33	\$65 91	\$692 42	\$230 31	\$461 61	\$259 46
Brunswick	600 01	6 00	50 00	56 00	544 01	181 34	362 67	1,770 15
East Greenbush	1,082 09
Grafton *	1,633 97
Hosetick	9,278 36	92 78	358 34	451 12	8,827 24	2,942 41	6,884 83	3,397 98
Laasingsburgh	\$40 00	.....	16,359 97	163 60	1,691 64	1,855 24	14,504 73	4,834 91	9,669 82	4,565 71
Nassau	10 00	.....	960 00	9 50	50 00	59 50	890 50	296 83	593 67	471 03
North Greenbush	2,141 67	21 42	.....	21 42	2,120 25	706 75	1,413 50	1,343 27
Petersburgh *	\$500 00	500 00	5 00	.....	5 00	495 00	165 00	330 00	304 20
Pittstown	1,780 61
Poestenkill *	12,550 00	125 50	300 06	\$25 50	12,124 50	4,041 50	8,083 00	299 75
Rensselaer city	20 00	.....	1,233 33	12 33	116 66	128 99	1,104 34	368 11	736 23	2,260 50
Sand Lake	1,721 67	17 32	.....	17 32	1,704 45	568 15	1,136 30	495 04
Schaghticoke	1,433 33	14 33	.....	14 33	1,419 00	473 00	946 00	1,372 66
Schodack	310 00	3 10	.....	3 10	306 90	102 30	204 60	2,210 72
Stephentown	10 00	.....	.....	1,522 70	10,075 01	11,597 71	140,671 87	46,890 62	93,781 25	279 97
Troy city	190 00	25 00	152,269 53	.....	.....	.....	.....	.....	.....	23,117 72
Total	\$270 00	\$525 00	\$200,106 25	\$2,001 06	\$12,699 96	\$14,701 04	\$185,405 21	\$61,801 73	\$123,603 48	\$55,174 77

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

RICHMOND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.		NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.								
Borough of Richmond	426	28	13	.....	467	56	.....	56	370	28	13	.....	411	48	\$113,481 64

RICHMOND COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Borough of Richmond	\$130 00	\$480 00	\$185 00	\$114,226 64	.....	\$7,308 20	\$7,308 20	\$106,918 44	\$35,639 48	\$71,278 96	\$21,973 73

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations as per State Tax Commissioners' Annual Report of 1898.

ROCKLAND COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.						
Clarktown.....	50	2	.....	.....	52	9	.....	9	41	2	.....	.....	43	.....	\$5,375 00
Haverstraw	53	6	1	.....	59	5	.....	5	47	6	1	.....	54	1	11,438 34
Orangetown	68	7	1	.....	76	7	.....	7	61	7	1	.....	69	7	10,767 51
Ramapo.....	19	1	.....	.....	20	.....	.....	.....	19	1	.....	.....	20	.....	1,379 17
Stony Point.....	26	.....	2	.....	28	4	.....	4	22	.....	2	.....	24	.....	2,487 50
Total	215	16	4	.....	235	25	.....	25	190	16	4	.....	210	8	\$31,447 52

STATE COMMISSIONER OF EXCISE.

ROCKLAND COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.								
Clarkstown	\$5,875 00	\$161 25	\$566 66	\$727 91	\$4,647 09	\$1,549 03	\$3,098 06	\$2,276 19
Haverstraw	11,448 34	343 45	675 00	1,018 45	10,429 89	3,476 63	6,953 26	2,376 58
Orangetown	\$10 00	10,837 51	325 13	558 84	883 47	9,954 04	3,818 01	6,136 03	4,855 31
Ramapo	70 00	1,279 17	41 38	.....	41 38	1,337 79	445 93	891 86	2,484 43
Stony Point	2,467 50	74 62	.....	357 95	2,129 55	709 85	1,419 70	805 05
Total	\$80 00	\$31,537 52	\$945 83	\$2,083 33	\$3,029 16	\$28,498 36	\$9,499 45	\$18,998 91	\$12,197 54

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations as per State Tax Commissioners' Annual Report of 1898.

ST. LAWRENCE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Brasher.....	11	2	.....	.....	13	.....	.....	.....	11	2	.....	.....	13	.....	\$1,200 00
Canton.....	15	5	.....	.....	20	3	.....	.....	12	5	.....	.....	17	1	2,541 67
Clare.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	41 67
Clifton.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	58 25
Colton.....	6	1	.....	.....	7	.....	.....	.....	6	1	.....	.....	7	.....	625 00
De Kalb.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
De Peyster.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Edwards.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	.....	.....	5	.....	408 34
Fine.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	598 47
Fowler.....	5	.....	.....	.....	5	2	.....	.....	3	.....	.....	.....	3	1	408 34
Gouverneur.....	10	4	4	.....	18	3	.....	.....	8	4	4	.....	16	.....	1,322 09
Hammond.....	2	1	.....	.....	3	1	.....	.....	1	.....	1	.....	2	.....	188 25
Hopkinton.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	41 67
Lafayette.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lisbon.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Louisville.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Macomb.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	100 00
Madrid.....	4	3	.....	.....	7	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Massena.....	9	.....	1	.....	10	1	.....	.....	9	3	.....	.....	6	.....	483 23
Morristown.....	7	.....	1	.....	8	3	.....	.....	9	.....	1	.....	10	1	538 34
Norfolk.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	671 67
Ogdensburg city.....	46	4	3	.....	53	13	.....	14	33	3	3	.....	33	6	41 67
Owego.....	5	.....	.....	.....	5	1	.....	.....	4	.....	.....	.....	4	.....	15,032 03
Parishville.....	3	1	.....	.....	4	.....	.....	.....	2	1	.....	.....	3	.....	450 00
Pierrepont.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Potsdam.....	16	4	.....	.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Roselle.....	4	.....	.....	.....	4	.....	.....	.....	12	4	.....	.....	16	.....	2,956 24
Russell.....	3	.....	.....	.....	3	1	.....	.....	4	.....	.....	.....	4	.....	409 00
Stockholm.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	3	1	390 00
Waddington.....	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	.....
Total.....	174	26	9	.....	208	31	1	33	143	24	9	.....	176	13	\$80,023 75

No license.

*No license.

ST. LAWRENCE COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.								
Brasher	\$1,450 00	\$29 00	.....	\$29 00	\$1,421 00	\$478 67	\$947 33	\$937 32
Canton	\$10 00	2,551 67	61 98	.....	301 03	2,250 64	750 21	1,500 43	2,167 98
Clare	41 67	83	.....	83	40 84	13 61	27 23	1,487 80
Clifton	58 35	13 50	.....	1 17	19 04	38 12	461 26	461 26
Colton	625 00	.....	.....	13 50	612 50	204 17	408 33	464 69
De Kalb	840 90
De Payster	100 00	2 00	.....	2 00	98 00	32 67	65 33	407 09
Edwards	408 24	8 17	.....	8 17	400 17	183 39	216 78	381 97
Fine	10 00	576 67	11 43	.....	11 53	565 14	188 88	376 26	401 27
Gowler	10 00	418 34	8 37	.....	76 04	342 30	114 43	228 87	544 82
Gouverneur	1,822 00	28 44	.....	203 11	1,618 98	539 66	1,079 32	1,901 51
Hammond	188 33	3 76	.....	53 76	134 57	44 86	89 71	1,567 45
Hermes	41 67	83	.....	83	40 84	13 61	27 23	381 00
Hopkinton	100 00	2 00	.....	2 00	98 00	32 67	65 33	800 32
Lawrence	100 00	.....	.....	.....	.....	.....	.....	.....	599 15
Libanon	1,348 45
Leicester	150 00	3 00	.....	3 00	147 00	49 00	98 00	490 14
Leicester	50 00	300 00	6 00	.....	6 00	294 00	98 00	196 00	284 83
Macomb	483 33	9 67	.....	24 67	448 66	149 55	299 11	639 14
Madrid	10 00	598 34	11 97	.....	11 97	586 37	195 46	390 91	796 22
Marietta	20 00	691 67	13 83	.....	163 83	527 84	173 95	353 89	664 84
Norfolk	41 67	83	.....	83	40 84	13 61	27 23	473 08
Ogdenburg city	60 00	15,112 03	302 34	.....	2,298 68	12,813 35	4,274 12	8,539 23	2,600 33
Oswegatchie	575 00	11 50	.....	44 83	533 17	178 72	354 45	984 59
Parishville	125 00	233 34	4 67	.....	4 67	228 67	70 22	158 45	385 77
Percepont	34 66
Pierceton	112 92
Potomac	2,956 24	59 13	.....	475 79	2,480 45	826 82	1,653 63	3,088 25
Roselle	460 00	8 60	.....	8 60	451 40	150 66	300 74	268 07
Russell	10 00	310 00	6 20	.....	22 87	287 13	95 71	191 42	401 42
Stockholm	747 76
Washington	409 00	9 00	.....	9 00	441 00	147 00	294 00	592 96
Total	\$180 00	\$30,633 75	\$613 67	\$3,162 44	\$3,776 11	\$26,907 64	\$8,969 21	\$17,938 43	\$24,775 98

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SARATOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.				Sub. 3.	Sub. 6.
Ballston.....	4				4	1				1	3								\$391 67
Charlton.....																			700 00
Clifton Park.....	7				7	3				3	4								1,727 08
Corinth.....	9		3		12	2				2				3				1	191 67
Day.....	2				2						2								
Edinburgh*.....																			
Galway.....																			
Greenfield.....	3				3						3								300 00
Hadley.....	3				3					1	2								218 67
Half Moon.....	36	4	1		41	7	1			8	29	3	1					4	6,138 23
Malta.....	1				1														8 74
Milton.....	31	4			35	4				4	27	4						31	5,616 67
Moran.....	2		1		3						2		1					3	405 00
Northumberland*.....																			
Providence*.....																			
Saratoga.....	16		8		19	2				2	14		3						2,256 67
Saratoga Springs.....	89	29	1		119	35	2			37	54	27	1					7	31,370 72
Stillwater.....	39	4			43	5	1			6	34	3						2	5,250 00
Watford.....	41	5			46	6	2			8	35	3						38	4,191 67
Wilton*.....																			
Total.....	233	46	9		338	66	6			72	217	40	9					266	\$58,764 49

*No license.

SARATOGA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Ballston	\$10 00	.....	\$401 67	\$12 65	\$58 33	\$70 88	\$331 29	\$110 43	\$220 86	\$704 18
Charlton	459 00
Clifton Park	700 00	21 00	168 34	179 34	520 66	173 55	347 11	1,108 21
Corinth	1,737 08	52 11	300 00	352 11	1,884 97	461 66	923 31	4,484 78
Day	10 00	.....	191 67	5 75	.....	5 75	185 92	61 97	123 95	22 66
Edinburgh*	46 43
Galway	310 35
Greenfield	300 00	.....	.....	.....	291 00	97 00	194 00	351 76
Hadley	216 67	9 00	16 67	23 17	193 50	64 50	129 00	114 35
Half Moon	40 00	.....	6,178 33	185 85	691 66	877 01	5,361 32	1,767 11	3,594 21	1,698 06
Malta	8 34	25	.....	25	8 09	2 70	5 39	477 18
Milton	5,616 67	168 50	566 67	735 17	4,881 50	1,927 17	3,254 33	1,529 73
Moreau	10 00	.....	415 06	12 45	.....	12 45	402 55	134 18	268 37	903 09
Northumberland*	349 97
Providence*	24 43
Saratoga	2,256 67	67 70	200 00	267 70	1,988 97	662 99	1,325 98	1,071 84
Saratoga Springs	70 00	\$200 00	31,640 72	949 23	6,374 85	7,324 67	24,316 65	8,105 55	16,211 10	6,707 22
Sullivan	20 00	.....	5,270 00	.....	375 01	533 11	4,736 89	1,578 96	3,157 93	1,544 02
Waterford	10 00	.....	4,201 67	126 05	475 00	601 05	3,600 62	1,200 21	2,400 41	1,147 92
Wilton*	232 13
Total	\$170 00	\$200 00	\$59,134 49	\$1,774 03	\$9,216 53	\$10,990 56	\$48,143 93	\$16,047 98	\$32,095 95	\$19,277 31

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SCHENECTADY COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Duanesburg	6	.....	.....	.....	6	.....	.....	.....	6	.....	.....	.....	6	.....	\$591 67
Glenville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Niskayuna	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Princeton .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rotterdam	47	1	.....	.....	48	7	.....	7	40	1	.....	.....	41	6	4,500 02
Schenectady city	139	9	14	.....	153	6	1	7	124	8	14	.....	146	7	46,146 20
Total	185	10	14	.....	209	13	1	14	172	9	14	.....	196	13	\$51,437 89

* No license.

SCHENECTADY COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Duanesburg	\$591 67	\$11 83	.....	\$11 83	\$579 84	\$193 28	\$386 56	\$925 24
Glenville	1,480 50
Niskayuna	200 00	4 00	.....	4 00	196 00	65 33	130 67	880 96
Princeton	278 75
Rotterdam	\$60 00	.....	4,560 02	91 26	\$541 67	632 87	3,927 15	1,309 05	2,618 10	1,628 07
Schenectady city	70 00	.....	46,216 20	924 32	1,233 31	2,157 63	44,058 57	14,686 19	29,372 38	8,174 90
Total	\$130 00	.....	\$51,567 89	\$1,031 35	\$1,774 98	\$2,806 33	\$48,761 56	\$16,253 85	\$32,507 71	\$12,863 42

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SCHOHARIE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Blenheim.....	2				2				2				2		\$32 34
Broome*.....															200 00
Carlisle.....	2				2				2				2		2,359 58
Cobleskill.....	13	3			16	1		1	12				15		200 00
Conea.....	2				2				2				2		400 00
Esperance.....	2				2				2				2		333 33
Fulton.....	4				4				4				4		
Gilboa.....															
Jefferson.....															
Middleburgh.....	9				9	1		1	8				8		553 33
Richmondville.....	7				7				7				7		516 68
Schoharie.....	6	3			9				6		8		9		612 50
Seward.....	5				5				5				5		483 23
Sharon.....	12	1			13	5		5	7		1		8		1,162 52
Summit.....	3				3				3				3		41 68
Wright.....	2				2				2				2		200 00
Total.....	71	3	4		78	7		7	64	3	4		71		\$7,481 29

*No license.

SOHOHARIE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on return certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.	Fines.							
Blenheim	\$1 00	.....	\$1 00	\$32 34	\$10 78	\$21 56	\$186 23
Broome*	6 06	.....	6 06	194 00	64 67	129 33	260 55
Carlisle	71 69	\$133 33	205 02	2,184 56	728 19	1,456 37	568 18
Coblekill	6 00	.....	6 00	194 00	64 67	129 33	1,202 96
Conesville	12 00	.....	12 00	388 00	129 33	258 67	223 64
Esperance	11 50	.....	11 50	371 53	123 94	247 59	382 38
Fulton	519 66
Gilboa*	400 85
Jefferson*	25 75	58 33	84 08	774 25	258 08	516 17	365 44
Middleburgh	15 50	.....	15 50	501 18	167 06	334 12	858 23
Richmondville	18 37	.....	18 37	594 13	198 04	396 09	560 58
Schoharie	14 50	.....	14 50	468 83	156 28	312 55	912 48
Seward	34 88	291 65	326 53	835 99	278 66	557 33	540 77
Sharon	1 25	.....	1 25	40 43	13 48	26 95	821 86
Summit	6 00	.....	6 00	194 00	64 67	129 33	370 88
Wright	438 90
Total	\$224 44	\$483 31	\$707 75	\$6,773 54	\$2,257 85	\$4,515 69	\$8,673 79

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SCHUYLER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.					Total number in force.	Number of transfers.	Amount received from certificates.		
	NUMBER OF CERTIFICATES ISSUED.							Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.	Sub. 5.	Sub. 6.														
Catherine*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cayuta	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dix	20	5	.....	.....	.....	.....	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hector*	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montour	5	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Orange	2	.....	2	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Reading	2	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tyrone	7	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	33	5	2	.....	.....	.....	45	7	.....	7	31	5	2	.....	.....	.....	.....	.....	.....	.....

*No license.

SCHUYLER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Catherine *	\$200 00	\$6 00	.....	\$6 00	\$194 00	\$64 67	.....	\$372 48
Cayuta	3,893 34	116 80	\$416 66	533 46	3,859 88	1,119 96	\$129 33	166 37
Dix	\$10 00	\$75 00	.....	.....	.....	.....	.....	.....	2,239 92	1,013 13
Hector *	1,716 35
Montour	843 33	25 30	.....	25 30	818 03	272 68	545 35	424 13
Orange	200 00	6 00	.....	6 00	194 00	64 67	139 33	213 56
Reading	300 00	9 00	141 87	150 67	149 33	49 77	99 56	605 89
Tyrone	10 00	.....	593 34	17 80	91 67	109 47	483 87	161 29	\$22 58	454 42
Total	\$20 00	\$75 00	\$6,030 01	\$180 90	\$650 00	\$830 90	\$5,199 11	\$1,733 04	\$3,466 07	\$4,966 33

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SENECA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.			Sub. 1. Sub. 2. Sub. 3. Sub. 6.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Covert.....	3	1	1	.....	5	.....	.....	.....	3	1	1	.....	.....	.....	\$80 01
Fayette.....	8	.....	.....	.....	8	.....	.....	.....	7	.....	.....	.....	.....	.....	1,058 83
Junius.....	1	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Lodi.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ovid.....	13	3	.....	.....	16	.....	.....	.....	11	3	.....	.....	.....	.....	1,408 34
Romulus.....	4	.....	.....	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	400 00
Seneca Falls.....	24	6	.....	.....	30	.....	.....	.....	22	4	.....	.....	.....	.....	6,900 00
Tyre.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Varick.....	7	.....	.....	.....	7	.....	.....	.....	4	.....	.....	.....	.....	.....	475 00
Waterloo.....	21	3	.....	.....	24	.....	.....	.....	20	3	.....	.....	.....	.....	4,925 01
Total.....	81	13	1	.....	95	.....	.....	.....	72	11	1	.....	.....	.....	\$14,446 69

* No license.

SENECA COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Covert	\$50 00	\$130 01	\$3 90	.....	\$3 90	\$126 11	\$42 04	\$64 07	\$937 00
Fayette	1,038 23	31 75	\$100 00	131 75	928 58	308 86	617 72	1,410 70
Junius	100 00	8 00	.....	8 00	97 00	32 33	64 67	526 86
Leoti	835 40
Ovid	1,408 34	42 25	125 00	167 25	1,241 09	413 70	827 39	956 72
Romulus	400 00	12 00	.....	12 00	388 00	179 33	258 67	826 19
Seneca Falls	6,900 00	207 00	200 00	407 00	6,493 00	2,164 34	4,328 66	2,794 95
Tyre	421 73
Varick	475 00	14 25	133 33	197 58	277 42	92 47	184 95	683 23
Waterloo	4,025 01	120 75	168 67	287 42	3,737 59	1,245 86	2,491 73	1,842 33
Total	\$50 00	\$14,496 69	\$434 90	\$775 00	\$1,209 90	\$13,286 79	\$4,428 93	\$8,857 86	\$11,254 61

*No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1900, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

STEUBEN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Addison	11	1	1	.....	13	.....	.....	.....	11	1	1	.....	13	2	DUE \$2,246 67
Avoca .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,366 66
Bath	36	5	.....	.....	41	2	.....	2	34	5	.....	.....	39	.....	.....
Bradford .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cameron .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Campbell .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Canton	11	1	.....	.....	12	2	.....	2	9	1	.....	.....	10	.....	1,875 00
Catskill .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chico .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chickering	11	2	.....	.....	13	1	.....	1	10	2	.....	.....	12	.....	941 67
Corning city	37	8	.....	.....	45	1	.....	1	36	8	.....	.....	44	.....	12,697 08
Corning	7	.....	.....	.....	7	.....	.....	.....	7	.....	.....	.....	7	.....	700 00
Danville	5	.....	.....	.....	5	2	.....	2	3	.....	.....	.....	3	.....	333 34
Dauville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Erwin	4	1	.....	.....	5	.....	.....	.....	4	1	.....	.....	5	.....	450 00
Fremont .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Greenwood .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hartsville .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hornby .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hornellville city	57	10	7	.....	74	9	1	10	48	9	7	.....	64	2	20,134 99
Hornellville	6	.....	.....	.....	6	1	.....	1	4	.....	.....	.....	4	.....	483 83
Howard	1	.....	.....	.....	1	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Jasper .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lindley	3	2	.....	.....	5	.....	.....	.....	3	2	.....	.....	5	.....	308 38
Prattsburg	4	1	.....	.....	5	.....	.....	.....	4	.....	1	.....	5	.....	405 00
Pultney	2	.....	.....	.....	2	1	.....	1	1	.....	.....	.....	1	.....	153 83
Rathbone .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Thurston .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Trounburg .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tuscarora .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Urbana	7	7	.....	.....	14	1	.....	1	6	7	.....	.....	13	.....	1,083 88
Wayland	21	1	.....	.....	22	3	.....	3	18	1	.....	.....	19	.....	1,943 84
Wayne	4	.....	.....	.....	4	2	.....	2	2	.....	.....	.....	2	.....	1,875 00
West Union .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wheeler .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Woodhull .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	226	30	17	273	25	1	26	201	29	17	247	4	\$80,617 07

* No license.

STATE COMMISSIONER OF EXCISE.

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CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on sur- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans- fers.	Fines.							
Addison	\$20 00	.....	\$2,266 87	.....	.....	\$2,221 84	\$740 45	\$1,480 89	\$592 16
Arco*	\$50 00	50 00	\$45 33	.....	46 00	16 33	32 67	715 43
Bath	6,366 86	127 33	\$160 00	6,089 33	2,029 78	4,059 55	2,920 87
Bradford*	235 97
Cameron*	412 97
Campbell	513 64
Canisteo	1,875 00	37 50	216 66	1,620 84	540 28	1,080 56	778 80
Caton	773 91
Chocoma	64 87	18 83	35 50	506 17	302 06	204 11	303 72
Corning city	12,697 98	253 94	487 27	12,209 81	4,069 94	8,139 87	2,437 40
Corning	700 00	14 00	17 00	686 00	228 67	457 33	539 74
Danville	833 84	7 67	99 34	234 00	94 66	139 34	630 58
Erwin	480 00	9 00	9 00	441 00	147 00	294 00	381 78
Fremont*	300 43
Greenwood*	279 04
Hartsville*	143 88
Hornby	290 41
Hornellsville city	20 00	50 00	20,204 99	404 10	1,908 31	17,992 68	5,964 19	11,928 39	2,757 87
Hornellsville	483 33	9 67	33 33	440 33	146 78	293 55	617 97
Howard	100 00	2 00	2 00	98 00	32 66	65 34	481 61
Jasper*	472 35
Lindley	308 33	6 17	.....	302 16	100 72	201 44	320 50
Prattsburg	405 00	8 10	.....	396 90	132 30	264 60	764 55
Pultney	183 33	3 67	83 33	96 33	32 11	64 23	544 30
Rathbone*	404 63
Thurston*	225 66
Troupsburg*	384 32
Tuscarora*	319 15
Urbana	1,033 33	20 67	33 33	979 33	326 44	652 89	1,105 36
Wayland	1,823 34	38 66	141 67	1,753 91	584 84	1,169 07	836 53
Wayne	375 00	7 50	100 00	267 50	89 17	178 33	242 97
West Union*	239 30
Wheeler*	453 10
Woodhull*	484 65
Total	\$40 00	\$106 00	\$50,757 67	\$1,015 14	\$3,008 30	\$46,733 63	\$15,577 86	\$31,155 76	\$23,082 69

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

SUFFOLK COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.		
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.					
Babylon	43	6	1	.....	50	6	1	7	37	5	4	1	.....	43	7	\$8,673 75
Brooklyn	79	4	1	.....	84	24	.....	24	55	4	4	1	.....	60	9	10,196 06
East Hampton* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hampton	34	.....	4	.....	38	6	.....	6	28	.....	4	.....	.....	32	.....	5,245 00
Islip	50	2	5	.....	57	13	.....	18	37	2	2	5	.....	44	1	7,100 85
Riverhead	10	1	1	.....	12	.....	.....	.....	16	1	1	1	.....	12	.....	1,780 00
Shelter Island	4	.....	.....	.....	4	3	.....	3	.....	.....	.....	.....	.....	.....	.....	353 33
Smithtown	10	.....	.....	.....	10	.....	.....	.....	10	.....	.....	.....	.....	10	.....	1,000 00
Southampton	42	.....	8	.....	50	7	.....	7	35	.....	.....	8	.....	43	.....	6,479 18
Southold	30	.....	3	.....	33	3	.....	3	27	.....	.....	3	.....	30	2	4,073 34
Total	302	13	23	.....	338	62	1	63	240	12	.....	23	.....	275	19	\$42,907 11

*No license.

SUFFOLK COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Transfers.	Fines.								
Babylon.....	\$70 00	.....	\$4,743 75	\$702 31	\$639 17	\$831 48	\$5,912 27	\$1,970 76	\$3,941 51	\$1,114 17
Brookhaven.....	90 00	\$100 00	10,386 06	311 60	1,733 32	2,044 92	8,341 74	2,780 58	5,561 16	6,976 17
East Hampton*.....	1,459 49
Huntington.....	3,476 82
Islip.....	10 00	.....	5,245 00	157 35	325 00	482 35	4,762 65	1,687 55	3,175 10	6,285 23
Riverhead.....	7,110 85	213 33	1,100 01	1,313 34	5,797 51	1,932 51	3,865 00	1,903 85
Shelter Island.....	1,780 00	63 40	.....	63 40	1,726 60	575 53	1,151 07	1,835 91
Smithtown.....	358 33	10 75	158 23	169 08	1,899 25	63 08	126 17	1,871 26
Southampton.....	800 00	1,300 00	38 00	.....	38 00	1,261 00	420 33	840 67	5,000 36
Southold.....	\$20 00	.....	6,479 18	184 38	549 90	744 87	5,734 81	1,911 61	3,823 20	3,599 51
.....	4,093 34	123 80	174 98	297 79	3,795 55	1,265 18	2,530 37	.....
Total.....	\$190 00	\$400 00	\$43,497 11	\$1,304 92	\$4,670 81	\$5,975 73	\$37,521 38	\$12,507 13	\$25,014 25	\$32,322 87

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1899.

SULLIVAN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Bethel *	.....	.....	.....	.....	20	3	.....	3	16	.....	.....	.....	17	.....	\$1,894 58
Callicoon	19	.....	1	.....	7	.....	.....	.....	7	.....	1	.....	7	.....	700 00
Cochecton	7	.....	.....	.....	15	3	.....	3	12	.....	.....	.....	12	.....	1,308 33
Delaware	15	.....	.....	.....	23	7	.....	7	15	.....	1	.....	16	.....	2,016 66
Fallsburgh	22	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Forestburgh *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Fremont	15	.....	.....	.....	15	3	.....	3	12	.....	.....	.....	12	.....	1,308 32
Highland	8	.....	.....	.....	8	4	.....	4	4	.....	.....	.....	4	.....	749 99
Liberty	24	5	.....	.....	29	7	.....	7	17	.....	5	.....	22	2	2,450 00
Lumberland	3	.....	.....	.....	8	1	.....	1	2	.....	.....	.....	2	.....	283 33
Manakating	13	.....	.....	.....	13	1	.....	1	13	.....	.....	.....	13	1	1,208 84
Neversink	8	.....	.....	.....	8	1	.....	1	7	.....	.....	.....	7	.....	650 00
Rockland	13	.....	.....	.....	13	.....	.....	.....	13	.....	.....	.....	13	.....	1,283 84
Thompson	19	4	.....	.....	23	2	.....	2	17	.....	4	.....	21	3	1,983 84
Tusten	5	1	.....	.....	6	1	.....	1	4	.....	.....	.....	4	.....	479 16
Total	171	11	1	.....	183	83	1	84	128	10	1	.....	149	8	\$14,175 39

* No license.

SULLIVAN COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminution of State tax.
	All night permits.	Transfers.								
Bethel*
Callicoon	\$1,804 53	\$54 14	\$191 67	\$345 81	\$1,558 77	\$519 59	\$1,039 18	\$429 30
Cochecton	700 00	21 00	.....	21 00	679 00	226 83	452 67	235 59
Delaware	\$10 00	1,318 33	39 55	175 01	214 56	1,103 77	387 92	735 85	254 74
Fallsburgh	10 00	2,028 66	60 80	333 33	444 18	1,583 53	527 51	1,056 02	221 10
Forestburgh*	346 83
Freemont	1,308 32	39 26	133 33	172 58	1,135 74	378 58	757 16	53 36
Highland	749 99	22 50	241 67	254 17	485 82	161 94	323 88	265 82
Liberty	20 00	2,470 00	74 10	441 67	515 77	1,954 23	651 41	1,302 82	153 03
Lumberland	233 33	7 00	.....	32 00	201 33	67 11	134 22	632 84
Mamakating	10 00	1,218 84	36 55	25 00	61 55	1,158 79	385 60	771 19	225 79
Newark	1,550 00	19 50	16 67	36 17	1,513 83	204 62	409 21	609 64
Rockland	1,283 34	38 50	46 07	103 17	1,178 17	392 72	785 45	135 65
Thompson	80 00	2,013 34	60 40	83 33	143 73	1,869 61	622 20	1,246 41	274 41
Tusten	679 16	20 37	70 83	91 20	587 96	195 99	391 97	555 19
Total	\$80 00	\$16,455 39	\$493 66	\$1,854 18	\$2,347 84	\$14,107 55	\$4,702 52	\$9,405 03	\$4,536 06

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioner's table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

TIOGA COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.					Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.				NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.		Sub. 2.	Sub. 3.	Sub. 6.					
Barton.....	29	9	.....	.....	38	3	1	.....	4	26	8	.....	.....	34	1	\$5,892 50
Berkshire.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	2	.....	2	.....	1 64
Candor.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newark Valley*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Nichols.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200 00
Owego.....	26	5	3	.....	37	4	.....	.....	4	25	5	3	.....	33	.....	8,115 00
Richford.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Spencer.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	200 00
Tioga.....	7	.....	.....	.....	7	1	.....	.....	1	6	.....	.....	.....	6	.....	433 83
Total.....	70	14	5	.....	89	8	1	.....	9	62	13	5	.....	80	1	\$14,912 49

* No license.

TIOGA COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Transfers.	Fines.								
Barton.....	\$10 00	.....	\$5,872 50	\$176 17	\$429 17	\$605 34	\$5,267 16	\$1,755 72	\$2,511 44	\$1,985 55
Bertshire.....	\$11 92
Candor.....	\$11 63
Chemung.....	\$13 34
Newark Valley.....	\$13 34
Nichols.....	\$13 34
Owego.....	\$13 34
Richford.....	\$13 34
Spencer.....	\$13 34
Tioga.....	\$13 34
Total.....	\$10 00	.....	\$14,922 49	\$447 67	\$1,245 84	\$1,693 51	\$13,228 98	\$4,409 06	\$6,819 32	\$6,912 61

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

TOMPKINS COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Caroline *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Danby *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dryden .....	.....	.....	2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$10 00
Enfield *	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Groton .....	.....	.....	2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ithaca city	52	18	.....	.....	72	11	.....	14	.....	.....	.....	.....	.....	.....	12 08
Ithaca	8	.....	.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,456 20
Laurens	5	.....	.....	.....	5	2	.....	2	.....	.....	.....	.....	.....	.....	758 83
Laurens	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	441 87
Newfield	6	1	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	250 00
Ulysses .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	297 50
Total	73	20	8	2	103	14	3	17	59	17	8	2	86	7	\$20,225 78

* No license.

TOMPKINS COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount, treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Caroline*	\$533 71
Danby*	504 82
Dryden	\$310 00	\$6 20	.....	\$6 20	\$103 80	\$101 37	\$202 53	1,506 90
Enfield*	441 74
Groton	1,073 52
Ithaca city	12 08	24	.....	24	11 84	8 94	7 90	4,738 89
Ithaca	19,516 30	370 83	\$2,124 97	2,495 29	16,020 81	5,340 30	10,680 51	552 77
Landing	768 33	15 37	150 00	165 37	602 06	200 99	401 07	1,373 16
Newfield	441 67	8 83	75 00	83 83	357 84	119 28	238 56	535 92
Ulysses	250 00	5 00	.....	5 00	245 00	81 67	163 33	1,235 17
Ulysses	297 50	5 95	.....	5 95	291 55	97 18	194 37	.....
Total	\$70 00	\$360 00	\$20,595 78	\$411 91	\$2,349 97	\$2,761 88	\$17,333 90	\$5,944 63	\$11,389 27	\$12,508 00

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1896.

ULSTER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Denning	2	.....	.....	.....	2	1	.....	1	1	.....	.....	.....	1	.....	\$116 67
Geopus	13	2	1	.....	16	3	.....	3	6	2	1	.....	13	.....	2,038 38
Gardiner	5	1	.....	.....	6	.....	.....	.....	10	1	.....	.....	6	.....	550 00
Hardenburgh* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hurley	6	.....	.....	.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	800 00
Kingston city	182	13	10	.....	155	15	2	17	117	11	10	.....	188	6	46,129 10
Kingston	4	.....	.....	.....	4	.....	.....	.....	4	.....	.....	.....	4	.....	480 00
Lloyd	9	.....	1	.....	10	2	.....	2	7	.....	1	.....	8	.....	805 00
Marbletown	8	.....	.....	.....	8	.....	.....	.....	8	.....	.....	.....	8	.....	750 00
Marlborough	8	.....	2	.....	10	.....	.....	.....	10	.....	2	.....	10	1	1,160 00
New Palis	5	2	.....	.....	7	.....	.....	.....	5	2	.....	.....	7	.....	508 34
Olive* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Plattekill* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rochester	5	1	.....	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	458 34
Rosendale	49	.....	2	.....	51	7	.....	7	42	1	.....	.....	44	4	6,160 01
Saugerties	58	7	1	.....	66	10	.....	10	48	7	1	.....	56	.....	9,396 66
Shandaken	20	2	1	.....	23	6	.....	6	14	2	1	.....	17	1	2,038 34
Shawangunk* .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ulster	40	1	.....	.....	41	9	.....	9	31	1	.....	.....	32	1	3,548 35
Wawarsing	38	5	.....	.....	43	6	.....	6	32	5	.....	.....	37	.....	5,608 34
Woodstock	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	183 33
Total	406	24	18	.....	458	59	2	61	347	32	18	.....	397	13	\$80,610 81

*No license.

ULSTER COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Denning	\$118 67	\$2 32	\$25 01	\$27 34	\$39 33	\$29 78	\$59 55	\$39 57
Keopus	2,038 33	40 77	249 99	290 76	1,747 57	532 52	1,165 05	1,473 72
Gardiner	550 00	11 00	.....	11 00	539 00	179 67	359 33	551 95
Hardenburgh*	54 99
Hurley	800 00	16 00	.....	16 00	784 00	261 33	522 67	355 19
Kingsden city	\$80 00	\$90 00	.....	46,269 10	925 38	2,770 78	3,696 16	42,572 94	14,190 98	28,381 96	7,517 54
Kingston	400 00	8 00	.....	8 00	392 00	139 67	251 33	28 44
Lloyd	805 00	16 10	100 00	116 10	688 90	229 63	459 27	706 44
Marbletown	\$50 00	800 00	16 00	.....	16 00	784 00	261 33	522 67	1,051 98
Marlborough	1,195 00	23 90	.....	23 90	1,171 10	390 37	780 73	783 57
New Paltz	10 00	.....	508 34	19 17	.....	10 17	488 17	166 66	321 51	798 78
Olive*	353 48
Plattekill*	596 65
Rochester	458 34	9 17	.....	9 17	449 17	149 72	299 45	727 86
Rosendale	40 00	25 00	6,225 01	124 50	508 82	682 82	5,592 19	1,864 06	3,728 13	911 95
Saugerties	9,396 66	187 93	866 67	1,054 60	8,342 06	2,780 69	5,561 37	2,384 28
Shandaken	10 00	.....	2,018 34	40 97	333 34	374 31	1,674 03	558 01	1,116 02	426 66
Shawangunk*	711 33
Ulster	10 00	.....	3,518 35	70 37	425 00	485 37	3,022 98	1,007 66	2,015 32	785 55
Wawarsing	5,608 34	112 17	408 33	520 50	5,087 84	1,685 85	3,391 99	1,239 87
Woodstock	183 38	3 66	.....	3 66	179 67	59 89	119 78	271 93
Total	\$80 00	\$130 00	\$100 00	\$80,920 81	\$1,618 42	\$5,687 44	\$7,305 86	\$73,614 95	\$24,538 32	\$49,076 63	\$21,720 64

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioner's table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

WARREN COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.			Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.					Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.				NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.							
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 1.		Sub. 2.	Sub. 3.	Sub. 6.					
Bolton.....	10	...	...	...	10	6	...	6	...	4	...	...	...	4	...	\$858 25
Caldwell.....	10	2	...	...	12	6	1	7	...	4	...	...	...	6	...	1,629 18
Chester.....	8	...	1	...	9	6	...	6	...	3	...	1	...	4	1	720 00	
Hague*.....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hericon.....	10	2	...	...	12	3	...	3	...	...	...	...	...	9	...	1,041 67
Johnsburgh.....	7	...	...	...	7	1	1	1	...	7	...	...	...	6	...	508 33
Luzerne.....	3	1	...	...	4	1	2	1	...	6	...	...	...	6	...	333 33
Queensbury.....	65	15	1	...	81	5	...	5	...	60	15	1	...	76	7	18,819 99	
Stony Creek.....	3	...	...	...	3	2	...	2	...	1	...	...	...	1	...	225 00
Thurman.....	1	...	...	...	1	...	...	...	...	1	...	...	...	1	...	100 00
Warrensburgh.....	10	1	1	...	12	3	...	3	...	7	...	1	...	9	...	1,448 68	
Total.....	127	21	3	...	151	32	1	33	95	29	3	...	118	8		\$25,062 53	

* No license.

WARREN COUNTY — (Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Bolton.....	\$368 25	\$25 75	\$241 65	\$327 40	\$490 95	\$163 65	\$327 30	\$370 05
Caldwell.....	1,029 18	30 83	279 15	410 04	619 14	206 83	412 76	451 44
Chester.....	\$10 00	.....	740 00	22 20	291 65	313 85	436 15	143 05	284 10	319 79
Hager.....	143 73
Horton.....	1,041 67	51 25	183 32	214 56	527 92	275 79	551 19	58 45
Jonasburg.....	548 32	15 25	33 33	49 58	459 75	143 25	304 50	379 14
Laurens.....	323 33	10 00	50 08	60 08	273 32	91 11	182 22	124 61
Queenbury.....	70 00	.....	18,889 98	548 70	241 67	998 37	17,591 62	5,933 67	11,657 95	3,727 99
Sunny Creek.....	223 00	6 75	66 66	73 41	151 59	40 53	191 06	67 17
Thurman.....	100 00	3 00	.....	3 00	97 00	32 33	44 67	70 43
Warrensburg.....	1,446 68	43 40	196 67	210 07	1,236 61	412 20	824 41	294 60
Total.....	\$30 00	.....	\$25,172 53	\$756 13	\$1,854 12	\$23,609 30	\$22,563 23	\$7,521 07	\$15,042 16	\$5,552 85

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

WASHINGTON COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Argyle*.....	5	2	1	.....	8	.....	.....	.....	6	2	1	.....	8	.....	\$871 67
Cambridge.....	4	.....	.....	.....	4	.....	.....	2	.....	2	.....	.....	2	.....	358 35
Dresden.....	3	.....	.....	.....	3	.....	.....	2	.....	3	.....	.....	3	.....	400 00
Easton.....	5	.....	.....	.....	5	.....	.....	2	.....	.....	.....	.....	2	.....	499 99
Fort Ann.....	5	.....	.....	.....	5	.....	.....	2	.....	3	.....	.....	3	.....	499 99
Fort Edward.....	39	7	.....	.....	46	.....	.....	4	.....	7	.....	.....	42	2	4,086 67
Granville.....	27	4	.....	.....	31	.....	.....	1	.....	26	4	.....	30	1	4,308 24
Greenwich.....	12	3	.....	.....	15	.....	.....	.....	.....	12	3	.....	15	.....	2,075 00
Hampden.....	12	.....	.....	.....	12	.....	.....	2	.....	10	.....	.....	10	.....	1,108 33
Hampson.....	2	1	.....	.....	3	.....	.....	.....	.....	2	1	.....	3	.....	30 00
Hardford.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hebron*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jackson*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kingsbury.....	18	3	.....	.....	21	.....	.....	10	.....	9	2	.....	11	2	3,241 67
Putnam*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Salem.....	9	5	1	.....	15	.....	.....	2	.....	7	5	1	13	.....	1,468 35
White Creek.....	9	.....	.....	.....	9	.....	.....	.....	.....	9	.....	.....	9	.....	1,419 67
Whitehall.....	20	2	.....	.....	22	.....	.....	2	.....	18	.....	2	20	.....	4,010 00
Total.....	165	24	5	.....	194	24	1	25	141	23	5	.....	199	5	\$23,850 04

* No license.

WASHINGTON COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on our- rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans- fers.	Fines.								
Argyle *	\$871 67	\$26 15	.....	\$26 15	\$845 52	\$281 84	\$563 68	\$656 19
Cambridge	358 35	10 75	\$100 00	110 75	247 60	165 07	165 53	963 88
Dresden	400 00	12 00	.....	12 00	388 00	123 33	268 67	1,027 04
Easton	499 99	15 00	83 33	98 33	401 66	138 89	267 77	1,548 53
Fort Ann	3,722 41	1,240 80	2,481 61	1,492 58
Fort Edward	\$20 00	.....	4,086 67	122 60	241 66	364 26	4,055 46	1,351 82	2,703 64	1,311 44
Granville	10 00	.....	4,318 34	129 55	183 33	262 88	2,012 75	670 92	1,341 83	1,450 13
Greenwich	2,075 00	62 25	.....	62 25	925 08	308 36	616 72	208 20
Hampton	1,108 33	33 25	150 00	183 25	29 10	9 70	19 40	567 73
Hartford	30 00	90	.....	90	.....	.....	.....	736 89
Hebron *	531 69
Jackson *	2,636 72	878 91	1,757 81	1,432 18
Kingsbury	20 00	.....	3,261 67	97 85	527 10	624 95	1,311 12	437 04	874 08	1,019 75
Putnam *	1,463 85	43 90	108 33	152 23	1,374 17	458 06	916 11	588 77
Salem	1,416 67	43 50	.....	42 50	3,673 03	1,224 34	2,448 69	1,019 85
White Creek	4,010 00	120 30	216 67	336 97	.....	.....	.....	.....
Whitehall
Total	\$50 00	.....	\$23,900 04	\$717 00	\$1,560 42	\$2,277 42	\$21,622 62	\$7,207 54	\$14,415 08	\$14,123 95

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors report of valuations, as per State Tax Commissioners' Annual Report of 1898.

WAYNE COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899.

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Issued.					Surrendered.					In force.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Arcadia.....	22	5	.....	.....	27	5	3	.....	8	17	2	.....	.....	19	1	\$4,102 08
Butler.....	1	.....	.....	.....	1	.....	.....	.....	.....	1	.....	.....	.....	1	.....	100 00
Galen.....	14	1	2	.....	17	1	.....	.....	1	13	1	.....	.....	16	.....	2,531 67
Heron.....	4	.....	.....	.....	4	2	.....	.....	2	2	.....	.....	.....	2	.....	868 84
Lyons.....	33	2	8	.....	38	8	1	.....	9	25	1	.....	.....	29	1	5,705 41
Macedon.....	2	.....	1	.....	3	.....	.....	.....	.....	2	.....	.....	.....	3	.....	208 33
Marion.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Palmyra.....	9	8	.....	.....	17	1	.....	.....	1	8	8	.....	.....	16	.....	2,800 00
Rose.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Savannah.....	3	.....	1	.....	4	.....	.....	.....	.....	3	.....	1	.....	4	1	305 00
Sedus.....	14	.....	2	.....	16	2	.....	.....	2	12	.....	2	.....	14	.....	1,326 66
Waltham.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Williamson.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wolcott.....	5	.....	4	.....	9	.....	.....	.....	.....	5	.....	.....	4	9	.....	145 00
Total.....	107	16	13	.....	136	19	4	.....	23	88	12	13	.....	113	3	\$17,323 49

* No license.

WAYNE COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' share net receipts.	Benefit to localities by shares net diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Arcadia	\$10 00	.....	\$4,112 08	\$123 36	\$485 41	\$608 77	\$3,568 31	\$1,167 77	\$2,335 54	\$2,381 50
Butler	100 00	3 90	.....	3 00	97 00	32 33	64 67	694 79
Galen	2,651 67	79 55	166 67	246 22	2,405 45	801 83	1,603 63	2,425 31
Huron	383 34	11 50	116 66	128 16	255 18	85 06	170 12	668 13
Lyons	10 00	.....	5,715 41	171 46	745 83	917 29	4,788 12	1,599 37	3,188 75	2,318 54
Macedon	203 33	6 10	.....	6 10	187 23	65 74	131 49	1,369 89
Marion *	816 87
Ontario *	687 75
Palmyra	2,300 00	69 90	66 67	135 67	2,164 33	721 45	1,442 88	2,243 08
Rose *	731 78
Savannah	10 00	.....	315 00	9 45	.....	9 45	305 55	101 85	203 70	851 36
Sodus	1,328 66	39 80	125 00	164 80	1,161 86	387 39	774 57	1,783 23
Walworth *	741 90
Williamson *	837 97
Wolcott	145 00	4 35	.....	4 35	140 65	46 88	98 77	816 89
Total	\$30 00	.....	\$17,252 49	\$517 57	\$1,706 24	\$2,223 81	\$15,028 68	\$5,009 56	\$10,019 12	\$18,167 93

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1892, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1893.

WESTCHESTER COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.					
Bedford.....	16	2	1	.....	20	1	.....	1	15	3	1	.....	19	.....	\$1,671 67
Cortlandt.....	90	6	6	.....	102	14	2	16	76	4	6	.....	88	3	17,284 19
Eastchester.....	28	2	.....	.....	25	4	.....	4	19	2	.....	.....	21	2	3,545 82
Greenburgh.....	92	16	3	.....	111	7	.....	7	85	16	3	.....	104	8	16,540 01
Harrison.....	9	.....	.....	.....	9	2	.....	2	7	.....	.....	.....	7	.....	875 00
Lewisboro*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mamaroneck.....	35	6	.....	1	42	7	.....	7	28	6	.....	1	35	1	5,261 25
Mount Pleasant.....	24	12	.....	.....	36	2	.....	2	22	12	.....	.....	34	.....	3,975 00
Mount Vernon City.....	90	9	5	.....	104	10	.....	10	80	9	5	.....	94	12	30,554 09
New Castle*.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Rochelle.....	67	21	2	.....	90	9	2	11	58	19	2	.....	79	4	20,641 66
North Castle.....	8	.....	.....	.....	8	1	.....	1	7	.....	.....	.....	7	.....	725 00
North Salem.....	5	.....	.....	.....	6	.....	.....	.....	5	.....	1	.....	6	.....	505 00
Ossining.....	42	14	2	.....	58	3	.....	3	39	14	2	.....	55	2	11,593 34
Pelham.....	5	1	.....	.....	6	.....	.....	.....	5	1	.....	.....	6	.....	483 84
Poundridge.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rye.....	69	21	4	.....	94	8	2	10	61	19	4	.....	84	5	18,832 50
Scarsdale.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Somers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
White Plains.....	41	11	2	.....	54	3	1	4	38	10	2	.....	50	3	8,330 82
Yonkers City.....	186	36	10	.....	222	15	2	17	171	34	10	.....	215	33	65,966 62
Yorktown.....	9	.....	.....	.....	9	1	.....	1	8	.....	.....	.....	8	.....	891 67
Total.....	811	158	36	1	1,006	87	9	96	724	149	36	1	910	73	\$210,676 98

*No license.

WESTCHESTER COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM		Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.								
Bedford.....	\$1,671 67	\$33 43	\$83 33	\$116 76	\$1,554 91	\$518 30	\$1,036 61	\$1,942 88
Cortland.....	\$30 00	17,314 10	346 28	1,175 00	1,621 28	15,792 91	5,264 30	10,528 61	4,889 92
Eastchester.....	20 00	3,563 82	71 32	600 00	671 32	2,894 50	964 83	1,929 67	2,294 31
Greenburgh.....	80 00	16,620 01	332 40	533 32	865 72	15,754 29	5,251 43	10,502 86	16,900 46
Harmon.....	875 00	17 50	141 67	159 17	715 83	238 61	477 22	2,312 05
Lewisboro*.....	560 99
Manhasset.....	10 00	5,271 25	105 43	433 32	538 75	4,732 50	1,577 50	3,155 00	4,277 81
Mount Pleasant.....	3,975 00	79 50	108 34	187 84	3,787 16	1,263 39	2,524 77	5,061 84
Mount Vernon City.....	\$20 00	120 00	30,664 09	613 88	1,866 65	2,480 53	28,213 56	9,404 52	18,809 04	12,388 67
New Castle.....	1,107 85
New Rochelle.....	40 00	20,681 66	413 63	1,533 33	1,946 96	18,734 70	6,244 90	12,489 80	9,187 05
North Castle.....	735 00	14 50	41 67	58 17	688 83	223 94	464 89	513 72
North Salem.....	505 00	10 10	.....	10 10	494 90	164 97	329 93	903 62
Ossining.....	20 00	11,613 34	232 37	200 00	432 37	11,181 07	3,727 02	7,454 05	5,474 89
Pelham.....	483 34	9 67	.....	9 67	473 67	157 89	315 78	1,410 27
Poundbridge*.....	197 03
Rye.....	50 00	18,882 50	377 65	1,116 68	1,494 33	17,388 17	5,798 06	11,592 11	8,437 74
Saratoga.....	997 29
Shenandoah.....	739 54
White Plains.....	30 00	8,360 82	167 22	370 16	537 38	7,823 44	2,604 32	5,219 12	5,671 33
Yonkers City.....	160 00	330 00	68,456 62	1,389 13	3,197 46	4,586 59	64,869 03	21,643 24	43,225 79	27,436 17
Yorktown.....	891 67	17 83	38 33	76 16	815 51	271 84	543 67	79,999 73
Total.....	\$180 00	\$750 00	\$211,566 98	\$4,231 74	\$11,408 26	\$15,640 00	\$195,946 98	\$65,315 66	\$130,631 32	\$114,554 66

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

WYOMING COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.					NUMBER OF CERTIFICATES SURRENDERED.			NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.			
Arcade.....	5	.....	.....	.....	5	1	.....	1	4	.....	.....	.....	4	.....	\$500 00
Attica.....	11	2	.....	.....	13	1	.....	1	10	3	.....	.....	12	.....	2,350 00
Bennington.....	7	.....	.....	.....	7	2	.....	2	5	.....	.....	.....	5	.....	638 93
Castle.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cavinton *.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Eagle.....	3	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gaineville.....	12	.....	.....	.....	12	.....	.....	.....	2	.....	.....	.....	2	.....	700 00
Genesee Falls.....	4	.....	.....	.....	4	.....	.....	.....	12	.....	.....	.....	12	.....	1,200 00
Java.....	9	.....	.....	.....	9	1	.....	1	4	.....	.....	.....	4	.....	891 67
Middlebury.....	.....	.....	.....	.....	.....	.....	.....	.....	8	.....	.....	.....	8	1	750 00
Orangeville.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Perry.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pike.....	2	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sheldon.....	12	1	.....	.....	13	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Warsaw.....	8	8	.....	.....	11	.....	.....	.....	12	1	.....	.....	13	.....	1,150 91
Wethersfield.....	3	.....	.....	.....	3	.....	.....	.....	8	8	.....	.....	11	.....	287 48
Total.....	75	6	.....	.....	81	5	.....	5	70	6	.....	.....	76	1	\$7,902 49

* No license.

WYOMING COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on sur-rendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Transfers.	Fines.								
Arade	\$500 00	\$15 00	\$33 33	\$48 33	\$451 67	\$150 56	\$301 11	\$660 51
Atties	2,350 00	70 50	50 00	120 50	2,329 50	743 17	1,486 33	1,051 03
Bennington	633 33	19 00	108 33	127 33	506 00	163 67	337 33	602 17
Castile	1,121 28
Covington*	459 97
Eagle	200 00	6 00	.....	6 00	194 00	64 67	129 33	346 13
Geneseeville	1,500 00	45 00	.....	45 00	1,455 00	485 00	970 00	803 88
Genesee Falls	391 67	11 75	.....	11 75	379 92	126 64	253 28	290 77
Java	760 00	22 80	25 00	47 80	712 20	237 40	474 80	655 98
Middlebury	737 94
Orangeville*	334 04
Perry	200 00	.....	.....	.....	194 00	64 66	129 34	1,230 75
Pike	1,150 01	84 50	.....	84 50	1,115 51	371 83	743 68	467 73
Sheldon	287 45	8 62	.....	8 62	278 86	92 95	185 91	564 93
Waraw	300 00	9 00	.....	9 00	291 00	97 00	194 00	1,502 03
Wethersfield	393 37
Total	\$10 00	\$300 00	\$5,272 49	\$248 17	\$216 66	\$464 83	\$7,507 66	\$2,602 55	\$5,205 11	\$11,223 01

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

YATES COUNTY.

TABLE

Showing the number of liquor tax certificates issued and surrendered, and the revenue collected and disbursed, under the Liquor Tax Law, from May 1, 1898, to April 30, 1899, inclusive, together with the number of certificates in force April 30, 1899

CITIES AND TOWNS.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.		Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.		Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 3.	Sub. 4.			
Barrington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Benton	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Italy	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jerusalem	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Middlesex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Milo	26	9	1	.....	36	2	1	3	24	8	1	.....	33	2	\$5,435 33
Potter	3	.....	.....	.....	3	.....	.....	.....	3	.....	.....	.....	3	.....	300 00
Starkey	4	.....	2	.....	6	1	.....	1	3	.....	2	.....	5	.....	410 00
Torrey	2	.....	.....	.....	2	.....	.....	.....	2	.....	.....	.....	2	.....	200 00
Total	35	9	3	.....	47	3	1	4	32	8	3	.....	43	2	\$6,345 33

* No license.

YATES COUNTY—(Concluded).

CITIES AND TOWNS.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to localities by shares not diminished State tax.
	All night permits.	Trans-fers.	Fines.								
Barrington*	\$392 56
Benton*	1,685 98
Italy*	244 63
Jerusalem*	1,048 63
Middlesex*	389 27
Milo.	\$5,458 33	\$163 75	\$283 75	\$567 50	\$5,000 83	\$1,698 94	\$3,833 89	2,436 01
Poster.	\$20 00	.....	390 00	9 00	.....	291 00	291 00	97 09	104 00	427 01
Starkey	410 00	12 38	.....	45 43	364 87	121 46	242 91	1,354 26
Torrey	208 00	5 00	.....	6 00	194 00	64 67	129 83	582 29
Total	\$20 00	.....	\$6,368 33	\$191 05	\$327 08	\$518 13	\$5,850 20	\$1,959 07	\$3,900 13	\$6,153 64

* No license.

The county's share of the State's revenue is computed by this Department from the State Tax Commissioners' table of valuations for 1899, and the localities' shares are computed from the supervisors' report of valuations, as per State Tax Commissioners' Annual Report of 1898.

STATE COMMISSIONER OF EXCISE.

TABLE

Showing collections made by State Commissioner of Excise from certificates issued to common carriers and to bottlers (wagon certificates), together with the number of certificates issued, surrendered and in force; also the fines and penalties collected for the year ending April 30, 1899.

	NUMBER OF CERTIFICATES ISSUED.		Total number issued.	SURRENDERED.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.		Total number in force.	AMOUNT RECEIVED FROM		Total amount received.	Rebates paid on surrendered certificates.	Net receipts.	Net revenue to State.
	NUMBER OF CERTIFICATES ISSUED.			SURRENDERED.		NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.			AMOUNT RECEIVED FROM					
	Sub. 4.	Sub. 5.		Sub. 4.	Sub. 5.	Sub. 4.	Sub. 5.		Certificates.	Fines.				
Steamboats and cars.	143	.....	143	78	65	.....	65	\$25,750 14	.....	\$25,750 14	\$8,700 04	\$17,050 10	
Bottlers	.....	33	33	.....	.....	33	33	8,217 17	.....	8,217 17	.....	8,217 17	
Fines and penalties.	.....	.....	.....	.....	.....	.....	.....	8,152 66	.....	8,152 66	.....	8,152 66	
Total	143	33	176	78	65	33	98	\$28,967 31	\$8,152 66	\$37,119 97	\$8,700 04	\$28,419 93	\$28,419 93	

SUMMARY OF PRECEDING TABLES.

COUNTY.	NUMBER OF CERTIFICATES ISSUED.				Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.				Total number in force.	Number of transfers.	Amount received from certificates.				
Albany.....	883	102	34	.....	989	120	10	.....	130	713	92	34	.....	830	41	883,238.69		
Allegany.....	60	15	4	.....	79	23	1	.....	4	56	15	4	.....	75	1	8,499.15		
Broome.....	192	21	26	.....	239	28	2	.....	24	169	30	26	.....	215	16	55,616.20		
Cattaraugus.....	191	25	12	.....	228	24	2	.....	26	167	23	12	.....	202	21	34,405.08		
Cayuga.....	177	17	13	.....	206	25	.....	.....	25	152	17	12	.....	181	13	45,865.25	
Chemung.....	187	22	20	.....	229	32	3	.....	35	155	19	20	.....	194	19	46,677.06		
Chenango.....	232	11	18	.....	261	29	1	.....	30	193	10	18	.....	221	14	96,362.43		
Columbia.....	88	18	4	.....	102	9	2	.....	11	71	16	4	.....	91	6	12,952.52		
Clinton.....	186	16	6	.....	158	24	2	.....	26	112	14	6	.....	132	5	22,242.32		
Columbia.....	179	24	7	.....	210	19	8	.....	27	160	16	7	.....	183	8	52,035.07		
Cortland.....	44	1	.....	.....	55	2	.....	.....	2	42	1	.....	.....	53	2	8,538.34
Delaware.....	82	.....	9	.....	91	7	.....	.....	7	75	.....	9	.....	84	8	9,801.67
Dutchess.....	323	87	10	.....	420	43	5	.....	48	280	32	10	.....	324	30	69,563.77		
Essex.....	2,409	99	56	.....	2,564	469	7	.....	476	1,940	92	56	.....	2,088	189	948,635.95		
Franklin.....	93	16	6	.....	115	26	1	.....	16	67	15	6	.....	88	5	12,119.59		
Fulton.....	80	16	8	.....	104	16	.....	.....	16	64	16	8	.....	88	1	12,676.68	
Genesee.....	139	11	15	.....	165	22	1	.....	23	117	10	15	.....	142	18	32,222.53		
Greene.....	80	7	5	.....	92	9	1	.....	10	71	6	5	.....	82	8	16,625.02		
Hamilton.....	121	6	10	.....	138	42	2	.....	44	79	4	10	.....	94	3	15,068.34		
Herkimer.....	29	.....	.....	.....	29	5	.....	.....	5	24	.....	.....	.....	24	.....	2,563.83
Jefferson.....	216	27	1	.....	244	41	4	.....	45	175	23	1	.....	199	3	40,769.58		
Kings.....	192	35	14	.....	241	28	1	.....	29	161	34	14	.....	212	17	37,485.04		
Livingston.....	3,917	253	163	.....	4,342	554	11	.....	563	3,363	242	163	.....	3,777	415	2,406,063.38		
Madison.....	165	12	3	.....	180	19	.....	.....	19	86	12	3	.....	101	9	11,406.68	
Montgomery.....	101	14	6	.....	121	18	1	.....	19	83	13	6	.....	102	9	15,232.51		
Montgomery.....	147	23	1	.....	176	28	1	.....	28	119	28	1	.....	143	17	24,038.35		
Montgomery.....	755	41	22	.....	819	97	1	.....	98	658	40	22	.....	721	52	288,453.50		
Montgomery.....	231	25	10	.....	266	23	1	.....	24	208	24	10	.....	242	18	51,160.13		
Nassau.....	9	.....	.....	.....	9	5	.....	.....	5	4	.....	.....	.....	4	1	150.03
New York.....	7,227	787	890	.....	8,430	799	41	.....	840	6,428	746	390	.....	7,590	1,345	5,723,635.09		
Niagara.....	340	16	20	.....	376	46	.....	.....	64	294	16	20	.....	330	21	94,487.44	
Oneida.....	548	46	8	.....	602	63	1	.....	66	485	45	8	.....	558	19	142,981.61		
Onondaga.....	862	48	46	.....	896	132	6	.....	158	620	42	46	.....	708	36	269,816.40		
Ontario.....	105	27	4	.....	139	18	4	.....	22	87	23	4	.....	117	10	25,489.17		
Orange.....	450	44	35	.....	529	69	4	.....	73	381	40	35	.....	456	18	106,062.47		
Orleans.....	53	8	2	.....	68	6	.....	.....	6	52	8	2	.....	62	3	8,557.97	

COUNTY.	AMOUNT RECEIVED FROM		
	All night permits.	Transfers.	Fines.
Albany.....	\$20 00	\$410 00	\$400 00
Allegany.....	10 00	.....
Broome.....	160 00	900 00
Cattaraugus.....	210 00	100 00
Cayuga.....	10 00	130 00	100 00
Chautauque.....	190 00	155 00
Chemung.....	140 00	.....
Chemung.....	60 00	.....
Clinton.....	50 00	.....
Columbia.....	30 00	.....
Cortland.....	20 00	.....
Delaware.....	80 00	100 00
Dutchess.....	800 00	200 00
Essex.....	2,840 00	1,534 00	870 00
Franklin.....	50 00	410 00
Fulton.....	10 00	.....
Genesee.....	130 00	50 00
Greene.....	80 00	1,410 00
Hamilton.....	30 00	.....
Herkimer.....
Jefferson.....	170 00	.....
Kings.....	4,920 00	4,150 00	260 00
Lewis.....	30 00	.....
Livingston.....	90 00	.....
Madison.....	170 00	125 00
Monroe.....	160 00	520 00	135 00
Montgomery.....	134 00	150 00
Nassau.....	10 00	.....
New York.....	1,380 00	13,450 00	315 00
Niagara.....	210 00	200 00
Oneida.....	190 00	.....	110 00
Onondaga.....	360 00	77 00
Oranget.....	175 00	175 00
Orange.....	100 00	100 00
Orleans.....	180 00	550 00
Orleans.....	30 00

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86, 478	71
183, 642	10
234, 611	96
23, 107	21
96, 165	67
7, 805	33

2,12	18,41	1,1
21,465	2,1	2,1
269,107 6-	4,7,594 70	78,8
	-78 09	32,2
	5,392,609 35	7,905 33
	86,478 71	
	183,642 10	
	234,611 96	
	23,107 21	
	96,166 57	
	7,905 33	

2,12	18,41	1,1
21,465	21,465	2,1
269,107 6-	269,107 6-	44,3
47,594 70	47,594 70	78,20
-78 09	-78 09	7,705
5,392,609 35	5,392,609 35	32,055
86,478 71	86,478 71	2,601
183,642 10	183,642 10	
234,611 96	234,611 96	
23,107 21	23,107 21	
96,166 57	96,166 57	
7,905 33	7,905 33	

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	133,642 10			
	234,611 96			
	23,107 21			
	96,165 57			
	7,905 33			

2,2	13,4	1	2
21,465	86,478 71	44,3	78,30,99
269,107 6-	133,642 10	78,30,99	7,703 40
47,594 70	234,611 96	7,703 40	32,055 19
-78 09	23,107 21	32,055 19	2,601 78
5,392,609 35	96,165 57	2,601 78	

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	18,4:	21,465	289,107	6-	81
	—	47,594	70		
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	5,392	609	35	1,	3,595
	86	478	71	2,	57
	133,642	10		4,	89
	234,611	96		78,	156
	23,107	21		7,702	40
	96,166	57		32,055	16
	7,805	38		2,601	64
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	234,611 96	78,30
	23,107 21	99
	96,166 87	7,702 40
	7,905 33	32,055 19
		2,601 78
		64,110 33
		15,404 88
		134,007 9
		89,084 7
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		31,728 89
		4,005 00
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	86,778 71	57,852 47	
	183,442 10	89,094 73	
	234,011 96	136,407 97	
	23,107 21	16,404 81	
	94,196 57	64,110 88	
	7,805 33	6,303 55	
		2,401 78	
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		32,053 19	
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		16,322 73
		100,431 65
		21,388 40
		17,551 41
		1,987,974 85
		28,242 24
		49,115 80
		74,586 14
		21,794 03
		31,672 17
		11,491 00
		6,303 55
		57,652 47
		93,094 73
		154,407 97
		15,404 81
		64,110 38
		2,601 78
		7,505 37
		32,055 19
		7,702 40
		78,320 99
		44,300 1
		86,478 71
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20,112 07	20,112 07
16,322 73	16,322 73
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21,338 40	21,338 40
17,551 41	17,551 41
1,987,974 65	1,987,974 65
28,242 24	28,242 24
49,115 80	49,115 80
74,586 14	74,586 14
21,794 03	21,794 03
31,672 17	31,672 17
11,491 00	11,491 00

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13,4	b	404,983 07	
2,89,107 6		7,115 03	
47,594 70		20,112 07	
—78 09		16,322 73	
5,392,609 35		100,431 65	
86,478 71		31,388 40	
133,642 10		17,551 41	
234,811 96		1,857,974 65	
23,107 21		28,242 24	
96,166 87		49,115 80	
7,805 33		74,586 14	
		21,794 03	
		31,678 17	
		11,491 69	

22.	b.		
13.4	23.68	24,060 82	
21,465	310 29	404,983 07	
289,107 6-	4,05 08	7,115 03	
47,594 70	81,728 80	20,112 07	
-78 09	53 08	16,322 73	
5,392,609 35	3,595,072 90	100,431 65	
86,478 71	57,662 40	21,338 40	
133,642 10	89,084 73	17,551 41	
234,611 96	154,407 97	1,987,974 85	
23,107 21	15,404 40	23,242 24	
96,166 87	64,110 38	43,115 80	
7,805 38	6,203 55	74,586 14	
	2,601 78	21,794 03	
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21,794 03	
31,678 17	
11,491 09	

2,2	2,2	18,4	21,465	289,107 6.	47,594 70	—78 09	5,392,609 35	86,478 71	133,442 10	234,011 86	228,107 21	32,065 19	96,166 57	7,503 33
40	50	53	60	610 05	31,728 80	—53 08	3,595,072 90	57,652 47	89,084 73	154,407 97	15,404 81	64,110 38	6,203 55	
28,242 24	28,242 24	49,115 08	21,794 03	31,672 17	11,491 09		1,887,974 65	28,242 24	49,115 08	21,794 03	31,672 17	11,491 09		
464,983 07	464,983 07	7,115 03	20,112 07	100,321 73	100,321 65	21,838 40	17,551 41							
2,2	2,2	18,4	21,465	289,107 6.	47,594 70	—78 09	5,392,609 35	86,478 71	133,442 10	234,011 86	228,107 21	32,065 19	96,166 57	7,503 33

24,069 42	24,069 42
464,983 07	464,983 07
7,115 03	7,115 03
20,112 07	20,112 07
16,322 73	16,322 73
100,431 65	100,431 65
21,338 40	21,338 40
71,551 41	71,551 41
1,887,974 65	1,887,974 65
28,242 24	28,242 24
49,113 80	49,113 80
74,586 14	74,586 14
21,794 03	21,794 03
31,678 17	31,678 17
11,491 09	11,491 09

SUMMARY OF PRECEDING TABLES—(Continued).

COUNTY.	NUMBER OF CERTIFICATES ISSUED.						Total number issued.	NUMBER OF CERTIFICATES SURRENDERED.				Total number surrendered.	NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.						Total number in force.	Number transfers.	Amount received from certificates.
	NUMBER OF CERTIFICATES ISSUED.							NUMBER OF CERTIFICATES SURRENDERED.					NUMBER OF CERTIFICATES IN FORCE APRIL 30, 1899.								
	Sub. 1.	Sub. 2.	Sub. 3.	Sub. 6.	Sub. 1.	Sub. 2.		Sub. 1.	Sub. 2.	Sub. 1.	Sub. 2.		Sub. 3.	Sub. 6.							
Oswego	223	22	13	.....	.....	.....	258	40	1	1	.....	41	183	21	13	.....	217	7	\$52,433 77
Otsego	132	24	6	.....	.....	.....	162	26	1	.....	.....	27	106	23	6	.....	135	6	19,086 75
Pulaski	48	8	2	.....	.....	.....	58	5	.....	.....	.....	6	43	7	2	.....	52	1	6,801 67
Queens	1,008	132	35	.....	.....	.....	1,775	309	8	.....	.....	317	1,299	124	85	.....	1,458	97	361,107 78
Rensselaer	457	171	33	.....	.....	.....	661	48	24	.....	.....	58	1,147	109	33	.....	591	27	199,311 25
Richmond	426	28	13	.....	.....	.....	467	56	.....	.....	.....	68	370	28	13	.....	411	48	113,481 64
Rockland	215	16	4	.....	.....	.....	235	26	.....	.....	.....	25	147	16	4	.....	210	8	31,447 52
St. Lawrence	174	25	9	.....	.....	.....	208	31	.....	.....	.....	32	143	24	9	.....	176	18	30,028 75
Saratoga	283	46	9	.....	.....	.....	338	66	6	.....	.....	72	217	40	9	.....	268	17	58,764 49
Schenectady	185	10	14	.....	.....	.....	209	13	1	.....	.....	14	172	9	14	.....	196	13	51,437 89
Schoharie	71	3	4	.....	.....	.....	78	7	.....	.....	.....	7	64	3	4	.....	71	.....	7,481 89
Schoyler	38	5	2	.....	.....	.....	45	7	.....	.....	.....	7	31	5	2	.....	38	.....	5,935 01
Seneca	81	13	1	.....	.....	.....	95	9	2	.....	.....	11	72	11	.....	.....	84	.....	14,446 69
Steuben	226	30	17	.....	.....	.....	273	25	1	.....	.....	26	201	29	17	.....	247	4	50,617 07
Suffolk	302	13	23	.....	.....	.....	338	63	1	.....	.....	63	186	12	23	.....	275	10	42,907 11
Sullivan	171	11	1	.....	.....	.....	183	33	1	.....	.....	34	138	19	.....	.....	149	8	16,175 39
Tioga	76	14	5	.....	.....	.....	89	8	1	.....	.....	9	62	13	5	.....	89	1	14,912 49
Tompkins	73	20	8	.....	.....	.....	103	14	3	.....	.....	17	59	17	8	.....	86	7	20,225 78
Ulster	406	34	18	.....	.....	.....	458	59	2	.....	.....	61	347	32	18	.....	397	13	80,610 81
Warren	127	21	3	.....	.....	.....	151	32	1	.....	.....	33	95	20	3	.....	118	8	25,092 53
Washington	165	24	5	.....	.....	.....	194	24	1	.....	.....	25	141	23	5	.....	169	5	23,850 04
Wayne	147	16	13	.....	.....	.....	136	19	4	.....	.....	23	88	12	13	.....	113	3	17,222 49
Westchester	811	158	36	.....	.....	.....	1,006	87	9	.....	.....	96	724	149	36	.....	919	73	216,676 98
Wilmington	75	6	.....	.....	.....	.....	81	5	.....	.....	.....	70	32	6	.....	.....	76	1	7,962 49
Yates	35	9	2	.....	.....	.....	47	3	1	.....	.....	4	70	8	.....	.....	43	2	6,848 33
Total counties.....	27,369	2,784	1,274	45	.....	.....	31,422	3,967	191	.....	.....	4,148	23,412	2,543	1,274	.....	27,374	2,762	\$12,550,398 37
State Com'r of Exche.....	.....	.....	.....	.....	.....	.....	176	.....	.....	.....	.....	78	.....	.....	.....	.....	98	.....	28,967 31
Grand total.....	27,369	2,784	1,274	45	.....	.....	31,598	3,967	191	.....	.....	4,226	23,412	2,543	1,274	.....	27,372	2,762	\$12,579,366 68

SUMMARY OF PRECEDING TABLES—(Continued).

COUNTY.	AMOUNT RECEIVED FROM			County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by diminished State tax.
	All night permits.	Trans. fees.	Fines.							
Albany.....	\$20 00	\$410 00	.....	\$3,328 80	\$22,982 81	\$26,390 00	\$307,989 69	\$102,453 56	\$204,912 13	\$89,684 88
Allegany.....	\$400 00	8,969 19	8,008 33	5,775 91	8,333 58	10,777 96	5,555 72	11,498 44
Broomfield.....	160 00	.....	1,115 52	4,033 25	5,148 77	50,627 43	16,873 81	33,753 62	25,380 41
Cattaraugus.....	310 00	.....	710 80	2,108 33	2,819 13	52,680 43	10,898 81	41,781 62	17,488 63
Chautauq.....	10 00	180 00	.....	823 17	3,858 38	4,680 45	41,327 80	13,776 90	27,551 87	24,401 80
Chemung.....	180 00	155 00	940 44	3,604 12	4,544 56	42,477 50	14,139 17	28,338 33	24,602 38
Chemung.....	140 00	.....	1,233 55	4,079 96	5,309 91	11,084 52	20,344 64	40,689 68	18,776 49
Chemung.....	391 27	7,745 85	1,137 12	11,905 40	3,968 47	7,936 93	12,668 77
Clinton.....	50 00	.....	668 80	2,070 82	2,739 62	19,653 70	6,517 90	13,035 80	6,637 06
Columbia.....	30 00	.....	641 80	2,149 98	2,791 28	29,278 79	2,734 77	19,515 86	17,683 23
Cortland.....	80 00	.....	287 35	1,116 67	741 11	9,240 56	3,080 19	5,469 55	9,821 69
Delaware.....	100 00	.....	289 45	4,441 66	741 11	9,240 56	3,080 19	5,469 55	9,821 69
Dutchess.....	300 00	.....	1,401 07	4,629 16	6,030 23	61,023 54	21,541 18	42,682 36	10,659 11
Dutchess.....	110,816 75	110,816 75	842,699 20	280,899 73	561,799 47	232,281 81
Essex.....	50 00	.....	377 38	1,570 79	1,948 17	10,631 42	3,543 81	7,087 61	7,184 88
Franklin.....	10 00	.....	380 00	1,098 81	1,388 91	11,297 77	3,765 92	7,531 85	8,032 15
Fulton.....	120 00	.....	647 05	1,866 65	2,513 76	29,838 83	9,946 28	19,892 55	10,479 04
Genesee.....	80 00	.....	502 65	9,900 01	1,402 66	15,352 36	5,117 45	10,234 91	17,230 55
Greene.....	30 00	1,410 00	494 35	2,389 88	2,884 33	13,584 01	4,528 00	9,056 01	10,151 67
Hamilton.....	77 50	2,233 33	310 83	2,272 50	757 50	1,515 00	1,857 18
Herkimer.....	30 00	.....	815 99	3,287 51	4,103 50	36,696 08	12,232 03	24,464 05	16,376 89
Jefferson.....	170 00	.....	753 10	1,991 68	2,744 76	34,910 28	11,636 76	23,273 52	24,069 42
Kings.....	4,620 00	4,150 00	260 00	3,655 04	197,725 05	197,725 05	2,376,788 83	753,929 44	1,617,858 89	464,963 07
Lewis.....	30 00	.....	848 10	1,233 33	1,576 43	9,860 25	3,286 75	6,573 50	7,115 03
Livingston.....	90 00	.....	461 17	1,420 82	1,881 99	13,490 52	4,496 84	8,993 68	20,112 07
Madison.....	170 00	.....	728 25	2,016 67	2,745 92	21,465 43	7,155 14	14,310 29	16,322 73
Montgomery.....	160 60	520 00	125 00	2,892 58	17,268 80	20,150 88	269,107 62	86,702 54	179,405 08	100,431 65
Montgomery.....	128 00	150 60	1,028 80	2,816 63	3,845 43	47,564 70	16,864 96	31,729 80	21,888 40
Nassau.....	10 00	.....	4 80	223 32	238 12	—78 09	—26 03	—52 04	17,551 41
New York.....	1,880 00	13,450 00	315 00	5,738,780 00	316,170 74	346,107 74	5,392,609 35	1,797,536 45	3,595,072 90	1,887,974 65
Niagara.....	200 00	.....	1,897 95	6,520 88	8,418 73	86,478 71	28,826 24	57,652 47	28,242 24
Oneida.....	190 00	.....	2,864 43	6,724 88	9,589 51	133,642 10	44,547 37	89,094 73	49,115 80
Ontario.....	100 00	175 68	2,702 54	32,939 58	35,642 12	234,611 96	78,203 99	156,407 97	74,586 14
Orleans.....	300 00	.....	515 28	3,141 68	2,626 96	23,107 21	7,709 40	15,404 81	21,784 03
Orange.....	180 00	550 00	2,147 85	9,079 65	11,226 90	96,165 87	32,065 19	64,110 38	31,673 17
Orleans.....	30 00	.....	257 64	5,626 00	7,183 64	7,805 33	2,601 78	5,203 55	11,491 69

SUMMARY OF PRECEDING TABLES—(Concluded).

COUNTY.	AMOUNT RECEIVED FROM			Total amount received.	County treasurer's fees.	Rebates paid on surrendered certificates.	Total amount treasurer's fees and rebates.	Net receipts.	State's share net receipts.	Localities' shares net receipts.	Benefit to locality by diminished State tax.
	All night permits.	Transfers.	Fines.								
Oswego	\$70 00	.....	\$52,553 77	\$1,051 07	\$4,374 95	\$5,326 02	\$47,227 75	\$15,743 58	\$31,485 17	\$20,294 83
Oswego	225 00	.....	19,821 47	570 75	1,462 50	2,042 15	17,379 60	5,759 87	11,619 73	8,974 15
Pittman	10 00	.....	7,011 47	510 35	3,525 02	712 44	6,198 32	2,099 74	4,199 49	3,097 37
Queens	\$260 00	970 00	.....	352,857 75	7,057 16	33,525 02	40,582 18	311,175 80	105,901 47	207,983 73	54,851 37
Queens	270 00	.....	200,100 25	2,061 06	12,686 95	14,701 04	185,403 21	61,801 73	123,603 43	50,171 77
Richmond	130 00	480 00	.....	114,226 64	.....	7,308 22	7,308 22	106,918 44	35,639 43	71,278 96	21,770 54
.....	80 00	.....	31,827 02	945 83	2,053 53	3,029 16	28,498 36	4,499 45	13,998 91	13,197 54
St. Lawrence	325 00	.....	30,653 75	613 67	3,162 44	3,776 11	26,907 64	8,969 21	17,938 43	24,770 98
Saratoga	170 00	.....	59,134 47	1,774 03	9,216 53	10,990 56	48,143 93	16,253 85	32,093 95	19,277 81
Schoenectady	130 00	.....	51,667 98	1,021 35	1,774 98	2,808 33	48,761 56	16,253 85	32,507 71	13,893 43
Schoharie	7,481 28	234 44	483 81	707 75	6,773 54	2,227 85	4,545 69	8,673 79
Schoharie	20 00	.....	6,080 01	180 90	650 00	7,009 90	5,189 11	1,733 04	3,456 07	4,968 33
Scioto	50 00	.....	14,496 69	434 90	775 00	1,209 90	13,286 79	4,228 93	9,057 86	11,254 61
Steuben	40 00	.....	40,757 07	1,015 14	3,008 80	4,023 44	36,733 63	15,577 88	21,155 75	20,082 69
Suffolk	190 00	.....	43,497 17	1,304 92	4,670 81	5,975 73	37,521 38	12,507 98	25,014 25	37,322 87
Sullivan	80 00	.....	16,455 39	468 66	1,854 18	2,347 84	14,107 55	4,702 52	9,405 03	4,536 05
Tioga	10 00	.....	14,922 49	447 67	1,245 84	1,693 51	13,228 96	4,409 66	8,819 32	9,912 61
Tompkins	80 00	70 00	.....	20,595 78	411 91	2,539 97	2,951 88	17,633 90	5,944 63	11,689 27	21,720 64
Ulster	100 00	.....	80,920 81	1,618 42	5,847 42	7,465 84	73,453 96	24,586 32	48,876 63	5,852 85
Washington	80 00	.....	23,172 53	755 18	1,854 12	2,609 30	22,318 23	7,521 07	15,042 16	14,128 95
Washington	50 00	.....	23,900 04	717 00	1,560 42	2,277 42	21,622 62	7,307 54	14,315 08	19,167 93
Wayne	30 00	.....	17,252 49	517 67	1,706 24	2,323 81	15,028 68	5,009 66	10,019 13	11,554 66
Westchester	180 00	730 00	.....	211,596 98	4,231 74	11,408 26	15,640 98	196,946 98	65,315 66	130,631 32	11,233 01
Westchester	10 00	.....	8,272 49	248 17	216 68	8,489 33	7,507 65	2,902 55	5,205 11	8,153 64
Wyoming	300 00	.....	6,368 33	191 05	327 09	6,685 18	5,560 70	1,060 07	3,906 13	.....
.....	20 00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total counties	\$4,580 00	\$27,620 00	.....	\$12,506,861 05	\$60,228 54	\$20,606 20	\$978,324 83	\$11,020,614 31	\$3,873,538 10	\$7,147,076 21	\$3,901,982 00
State Com'r of Excise	87,119 97	.....	8,700 04	8,700 04	28,419 93	28,419 93	.....	.....
Grand total	\$8,580 00	\$27,620 00	\$12,633,981 02	\$60,228 54	\$29,406 24	\$986,924 87	\$11,049,034 24	\$3,901,958 03	\$7,147,076 21	\$3,901,982 00
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TABLE C

COMPARATIVE STATISTICS

THE FOLLOWING TABLES AFFORD A MEANS OF COMPARING THE RESULTS OF THE OPERATION OF THE LIQUOR TAX LAW DURING THREE YEARS COMMENCING MAY 1, 1896, AND ENDING APRIL 30, 1897, AND COMMENCING MAY 1, 1897, AND ENDING APRIL 30, 1898, AND COMMENCING MAY 1, 1898, AND ENDING APRIL 30, 1899, AND OF THE OLD EXCISE LAW IN FORCE DURING THE PRECEDING YEAR, COMMENCING MAY 1, 1895, AND ENDING APRIL 30, 1896.

Since the last report was printed the figures for the year 1896-97 have been revised.

ALBANY COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.									
	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)			
Albany city.....	744	518	510	503	\$3,011 59	\$2,100 32			
Berne.....	9	7	7	7	219 20	7 92			
Bethlehem.....	12	11	13	11	64 25	12 50			
Coeymans.....	15	16	15	14	27 00	15 92			
Cohoes city.....	209	139	134	134	900 00	407 27			
Colosse.....	20	43	46	44	75 92	52 13			
Green Island.....	20	24	22	20	.....	49 03		
Guilderland.....	11	12	13	14	100 15	11 08			
Knox.....	.....	.....	.....	.....	9 00	.....		
New Scotland.....	8	8	9	11	55 45	7 85			
Rensselaerville.....	7	5	5	5	39 00	5 00			
Watervliet city.....	183	81	75	73	931 07	293 18			
Westerlo.....	.....	3	3	3	32 40	2 58		
Total.....	1,218	897	852	839	\$11,465 03	\$2,964 78			

ALBANY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Albany city.....	\$2,431 61	\$2,432 95	\$104,361 41	\$201,039 57	\$228,629 61	\$236,495 00
Berne.....	7 43	7 83	18 30	1,692 08	684 24	682 17
Bethlehem.....	14 09	12 53	280 75	1,179 16	1,352 58	1,138 74
Coeymans.....	16 38	15 75	413 00	1,534 08	1,446 96	1,401 41
Coltosa city.....	473 03	470 74	6,097 50	38,652 90	42,396 51	42,182 60
Colonie.....	58 29	58 69	378 28	4,477 87	4,836 76	4,896 33
Green Island.....	42-18	40 35	.....	4,670 98	4,142 82	3,827 98
Guilderland.....	12 50	12 50	.....	1,088 92	1,237 50	1,237 51
Knox.....	.....	.....	219 85	.....	.....	.....
New Scotland.....	8 18	9 84	184 55	760 46	810 16	894 84
Rensselaerville.....	5 00	5 00	138 50	495 00	495 00	495 00
Watervliet city.....	278 67	269 03	4,513 93	26,775 14	24,892 20	23,971 85
Westerlo.....	2 83	2 08	.....	255 75	280 51	206 26
Total.....	\$3,350 19	\$3,336 69	\$116,616 07	\$281,621 91	\$311,214 85	\$307,869 69

ALLEGANY COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Alfred.....	.....	.....	.....	.....	.....	.....
Allen.....	.....	.....	.....	.....	.....	.....
Alma.....	2	2	2	5	99 00	.....
Almond.....	3	3	1	2	13 90	\$7 50
Amity.....	.....	.....	.....	.....	9 00	.....
Andover.....	.....	.....	.....	.....	26 00	.....
Angelica.....	.....	4	6	5	9 00	1 30
Belfast.....	5	4	.....	3	15 00	10 50
Birdsall.....	3	3	2	2	9 00	7 50
Bolivar.....	.....	.....	.....	.....	9 00	.....
Burns.....	8	10	8	8	21 00	26 91
Canadota.....	7	5	5	5	45 70	18 50
Centerville.....	4	3	.....	.....	9 00	8 25
Clarksville.....	.....	.....	.....	.....	9 00	.....
Cuba.....	.....	.....	.....	.....	12 00	8 50
Friendship.....	.....	4	6	2	9 00	.....
Genesee.....	.....	.....	.....	.....	9 00	.....
Granger.....	.....	.....	.....	.....	9 00	.....
Grove.....	3	.....	.....	.....	9 00	9 00
Hume.....	7	8	8	10	9 00	20 98
Independence.....	.....	.....	.....	.....	9 00	.....
New Hudson.....	.....	.....	.....	.....	9 00	.....
Rushford.....	.....	.....	.....	.....	.....	.....
Salo.....	.....	.....	.....	.....	.....	.....
Ward.....	.....	.....	.....	.....	12 00	.....
Wellsville.....	.....	.....	.....	.....	9 00	.....
West Almond.....	25	22	24	24	21 00	117 20
Willing.....	.....	.....	.....	.....	.....	.....
Wirt.....	.....	.....	.....	.....	12 00	.....
Total.....	65	72	63	75	\$321 70	\$338 50

ALLEGANY COUNTY—(Continued).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Net receipts under excise boards, 1885-86. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Alfred						
Alma	\$3 00	\$7 25		\$100 83	\$194 00	\$234 43
Almond	4 75	6 75	\$51 00	242 50	123 58	134 25
Amity		6 00			4 83	194 00
Andover	12 25	12 15		42 06	897 29	392 85
Angelica		1 50	128 00	339 50		48 51
Belfast	6 00	6 35		242 50	194 00	202 08
Birdsall						
Bolivar						
Burns	31 80	86 25	219 00	870 18	1,028 20	1,068 75
Caneadea	10 50	164 31	83 00	573 17	839 50	839 50
Centerville						
Clarksville						
Cuba	36 98	25 80				
Friendship		53		118 16	870 52	884 20
Genesee						16 97
Grainger						
Grove						
Hume	23 55	25 25	50 00	232 66		
Independence			201 00	643 34	720 78	816 42
New Hudson						
Rushford						
Soto		6 00				194 00
Ward						
Wellsville						
West Almond	114 87	123 05	324 00	3,022 79	3,714 29	3,778 62
Willing						
Wirt						
Total	\$245 89	\$267 28	\$1,219 31	\$7,439 34	\$7,592 01	\$8,333 58

BROOME COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Barker .....	.....	3	3	4	\$9 00	\$1 03
Binghamton city.....	167	143	154	162	2,798 15	859 00
Binghamton	1	1	.....	1	30 00	2 00
Chenango .....	.....	.....	.....	.....	9 00	.....
Cohasset	5	4	4	5	20 00	11 37
Corkin .....	.....	.....	.....	.....	9 00	.....
Dickinson .....	.....	.....	.....	.....	.....	.....
Eden .....	.....	.....	.....	.....	.....	.....
Enon .....	.....	.....	.....	.....	.....	.....
Kirkwood .....	.....	1	1	1	.....	.....
Iale .....	.....	.....	.....	.....	6 00	50
Maine .....	.....	.....	.....	.....	8 00	.....
Nanticoke .....	.....	.....	.....	.....	10 00	.....
Sanford	9	12	11	11	15 00	50
Triangle	6	5	4	5	9 00	36 97
Union	17	20	19	20	7 00	11 20
Vestal .....	.....	.....	.....	.....	42 00	51 28
Windor	3	5	4	4	8 00	.....
.....	.....	.....	.....	.....	7 00	7 16
Total	208	195	201	215	\$2,962 15	\$931 01

BROOME COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1896-98. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Barker	\$4 10	\$4 46	.....	\$50 64	\$200 90	\$218 87
Binghamton city.....	907 05	992 69	\$11,499 85	40,974 13	42,832 96	45,163 57
Binghamton .....	.....	23	.....	98 00	.....	16 34
Chenango .....	.....	.....	.....	.....	.....	.....
Coleville	7 88	10 00	180 00	473 63	853 84	480 00
Conklin .....	.....	.....	.....	.....	.....	.....
Dickinson .....	.....	.....	.....	.....	.....	.....
Fenton .....	.....	.....	.....	.....	.....	.....
Kirkwood	2 00	2 00	.....	24 50	98 40	98 00
Lisle .....	.....	67	.....	.....	.....	32 67
Maine .....	.....	.....	.....	.....	.....	.....
Nantcoke	17	.....	.....	24 50	8 17	.....
Sanford	29 63	32 97	76 50	1,644 99	1,452 04	1,452 03
Triangle	7 33	6 67	233 40	532 13	292 67	268 32
Union	52 04	59 63	638 60	2,331 66	2,311 30	2,588 72
Vestal .....	.....	.....	.....	.....	.....	.....
Windsor	6 80	6 10	7 50	351 17	308 20	298 90
Total	\$1,016 95	\$1,115 52	\$12,624 85	\$46,305 05	\$47,918 08	\$50,627 43

CATTARAUGUS COUNTY

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law)
Allegany	28	22	23	19	\$43 90	\$43 73
Ashford	7	8	6	8	24 14	12 17
Carrollton	15	5	14	16	36 00	31 50
Cold Spring	.....	25	.....	.....	5 75	.....
Coneawago	.....	.....	.....	.....	9 00	.....
Dayton	3	8	3	3	9 00	6 50
East Otto	.....	.....	.....	.....	.....	.....
Elko	.....	.....	.....	.....	.....	.....
Ellicottville	1	1	1	1	12 00	2 00
Farmersville	.....	10	10	10	15 00	5 92
Franklinville	2	2	2	2	18 00	2 17
Freedom	.....	.....	.....	.....	15 00	.....
Great Valley	1	1	1	1	12 00	2 00
Hinsdale	.....	.....	.....	.....	18 00	.....
Humphrey	.....	.....	.....	.....	9 00	.....
Lechus	.....	.....	.....	.....	13 00	.....
Lechus	.....	.....	.....	.....	9 00	.....
Little Valley	7	7	7	7	33 00	13 00
Lorton	.....	.....	.....	.....	9 00	.....
Macdonald	.....	.....	.....	.....	13 50	.....
Mansfield	.....	.....	.....	.....	.....	.....
Napoli	.....	.....	.....	.....	8 70	.....
New Abigon	.....	.....	.....	.....	6 00	.....
Olean city	99	51	58	49	124 00	262 98
Olean	14	13	12	14	90 00	24 32
Oto	3	3	4	4	18 00	5 00
Perryburgh	.....	.....	.....	.....	6 00	.....
Perry	10	8	10	11	18 00	29 32
Portville	.....	2	2	2	.....	65
Randolph	.....	8	9	12	80 25	18 88
Red House	3	4	3	2	6 00	4 33
Salamanca	35	35	39	37	128 25	101 04
South Valley	1	1	1	1	9 00	2 00
Yorkshire	.....	2	3	3	9 00	50
Total	199	203	203	202	\$453 40	\$505 32

CATARAUGUS COUNTY—(Continued).

CITIES AND TOWNS.

	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Allegheny	\$62 77	\$54 43	\$735 00	\$2,017 95	\$2,925 81	\$2,927 75
Ashtabula	14 17	18 82	245 88	559 24	619 73	741 99
Carrington	53 58	38 67	524 00	1,543 56	1,835 80	1,844 87
Cold Spring	.....	.....	.....	.....	.....	.....
Conewango	.....	.....	.....	.....	.....	.....
Dayton	.....	.....	.....	.....	.....	.....
East Otto	6 40	6 00	261 04	263 50	313 60	294 00
Elletts	.....	.....	.....	.....	.....	.....
Ellettsville	2 00	2 09	18 00	98 00	98 00	98 00
Farmersville	19 50	22 07	.....	181 93	839 50	964 59
Franklinville	4 00	4 00	72 00	106 17	194 00	196 00
Freedom	.....	.....	.....	.....	.....	.....
Great Valley	2 00	2 00	28 00	98 00	245 00	245 00
Hinsdale	.....	.....	.....	.....	.....	.....
Humphrey	.....	.....	.....	.....	.....	.....
Isabella	.....	.....	.....	.....	.....	.....
Leon	.....	.....	.....	.....	.....	.....
Little Valley	13 10	11 60	362 00	637 00	592 90	568 40
Lyndon	.....	.....	.....	.....	.....	.....
Madison	.....	.....	.....	.....	.....	.....
Mansfield	.....	.....	.....	.....	.....	.....
Napoli	.....	.....	.....	.....	.....	.....
New Albion	14 00	.....	.....	.....	.....	.....
New city	310 88	295 60	2,009 00	11,975 43	686 00	12,684 40
Olean	40 17	43 67	1,135 00	1,166 52	1,918 17	2,098 00
Otto	5 70	8 84	72 00	245 00	279 30	349 56
Perryburgh	.....	.....	.....	.....	.....	.....
Perris	30 27	40 47	313 60	1,354 00	1,399 70	1,632 87
Portville	20	4 20	.....	2 47	9 80	205 80
Randolph	20 63	20 85	684 75	922 84	981 14	1,021 86
Red House	8 11	3 50	84 00	212 35	339 01	171 50
Salamanca	119 13	124 18	2,886 75	4,879 41	6,387 52	6,847 50
South Valley	2 00	2 00	41 00	98 00	98 00	98 00
Yorkshire	5 50	6 20	.....	24 51	269 50	303 80
Total	\$718 94	\$710 30	\$9,511 96	\$26,416 96	\$33,471 89	\$32,896 43

OAYUGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Auburn city.....	153	113	119	124	\$1,337 63	\$611 94
Andrus.....	.....	.....	.....	.....	18 09	.....
Brutus.....	18	11	13	10	118 40	38 25
Cato.....	2	2	2	2	35 46	4 30
Conquest.....	3	3	3	3	6 00	4 33
Fleming.....	5	4	5	6	28 00	7 83
Genoa.....	5	5	5	4	10 32	8 20
Ira.....	4	2	2	2	47 00	4 00
Ledyard.....	.....	.....	.....	.....	3 00	.....
Looke.....	.....	.....	.....	.....	6 00	.....
Mentis.....	11	11	12	11	54 00	28 07
Montezuma.....	7	4	6	6	27 70	5 83
Moravia.....	.....	5	4	4	9 00	13 00
Niles.....	.....	.....	.....	.....	11 00	.....
Owaseo.....	.....	.....	.....	1	17 00	.....
Selpio.....	2	3	3	4	6 00	4 17
Sampronius.....	.....	.....	.....	.....	9 09	.....
Sennett.....	.....	.....	.....	.....	9 00	.....
Springport.....	2	3	.....	.....	9 00	6 17
Sterling.....	3	5	4	4	6 00	9 17
Summer Hill.....	.....	.....	.....	.....	.....	.....
Throop.....	.....	.....	.....	.....	9 00	.....
Venice.....	.....	.....	.....	.....	6 00	.....
Victory.....	.....	.....	.....	.....	6 00	.....
Total.....	215	171	173	181	\$1,790 51	\$739 66

CATUGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Anbura city.....	\$753 88	\$784 95	\$13,427 87	\$29,183 50	\$35,145 04	\$35,312 51
Andrus.....	39 87	45 53	598 00	1,513 83	1,870 13	1,898 70
Brutus.....	4 00	4 00	44 54	205 98	196 00	196 00
Usto.....	6 00	7 00	84 00	212 84	284 00	301 83
Canquet.....	10 17	10 17	367 00	350 33	489 83	498 17
Wenning.....	55	55	38 01	491 80	41 66	41 66
Genoa.....	4 00	4 00	143 09	196 00	196 00	196 00
Irva.....	5 00	5 00	.....	.....	.....	.....
Leeward.....	18 95	21 27	454 00	594 44	245 00	.....
Locke.....	8 77	12 10	182 30	285 84	927 74	975 39
Montezuma.....	12 10	12 10	.....	637 00	662 90	509 57
Maravia.....	.....	.....	.....	.....	.....	592 90
Niles.....	.....	.....	.....	.....	.....	.....
Owasco.....	6 82	7 50	11 00	204 17	293 18	16 34
Scipio.....	.....	.....	.....	.....	.....	367 50
Sampsonius.....	.....	.....	.....	.....	.....	.....
Sennett.....	.....	.....	.....	.....	.....	.....
Springport.....	.....	.....	.....	.....	.....	.....
Stirling.....	8 00	11 87	4 38	252 16	392 00	423 64
Summer Hill.....	.....	.....	14 87	374 17	.....	.....
Throop.....	.....	.....	.....	.....	.....	.....
Venice.....	.....	.....	.....	.....	.....	.....
Victory.....	.....	.....	.....	.....	.....	.....
Total.....	\$876 54	\$922 17	\$15,607 07	\$34,909 88	\$41,071 88	\$41,827 80

CHAUTAUQUA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Arkwright .....	.....	2	7	5	\$27 00	\$0 33
Bead .....	.....	.....	.....	.....	9 60	.....
Carroll .....	.....	5	5	4	9 60	7 92
Charlotte	4	.....	.....	.....	15 32	18 67
Chautauque	8	8	8	9	9 00	5 00
Clymer	3	3	3	3	9 00	2 00
Cherry Creek	1	1	.....	.....	517 42	846 55
Dunkirk city	73	57	50	49	.....	.....
Dunkirk .....	.....	.....	.....	.....	39 00	11 83
Ellery	5	2	2	2	9 00	1 50
Ellis .....	.....	4	7	8	9 00	.....
Ellisport .....	.....	1	.....	.....	9 00	.....
French Creek .....	.....	.....	.....	.....	.....	.....
Herry .....	.....	.....	.....	.....	84 00	30 20
Hanover	8	12	12	12	9 00	.....
Harmony .....	.....	.....	.....	.....	300 00	311 20
Jamestown city	56	57	66	63	9 00	.....
Kanawha .....	.....	.....	.....	.....	9 00	4 03
Kanawha	1	2	.....	.....	9 00	.....
Mills .....	.....	.....	.....	.....	33 50	30 17
Poland .....	.....	.....	10	11	36 00	16 67
Pomfret	10	9	8	8	16 00	23
Portland	9	1	2	2	9 00	.....
Ripley .....	.....	.....	.....	.....	9 00	.....
Sheridan .....	.....	.....	.....	.....	9 00	.....
Sherman .....	.....	.....	.....	.....	9 00	.....
Stockton .....	.....	.....	.....	.....	9 00	.....
Willsboro	1	1	1	1	75 00	2 00
Villanova	24	17	18	17	.....	71 95
Westfield .....	.....	.....	.....	.....	.....	.....
Total	203	190	188	194	\$1,269 24	\$890 46

CHAUTAUQUA COUNTY—(Concluded).

CITIES AND TOWNS.

	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Arbawright.....						
Bush.....	\$15 57	\$17 23		\$16 85	\$46 10	\$907 83
Carroll.....						
Charlotte.....	7 88	6 00	\$246 00	387 91	338 84	294 00
Chautauqua.....	22 67	23 17	99 68	768 84	839 84	936 16
Cherry Creek.....	5 00	5 00	116 00	245 00	245 00	245 00
Olymet.....			66 00	98 00		
Dunkirk city.....	242 76	331 93	11,981 01	16,318 57	15,343 30	15,477 23
Dunkirk.....						
Ellery.....						
Ellisport.....	11 83	9 83	338 00	804 85	304 86	256 86
Ellington.....	14 33	14 30		73 51	660 67	700 70
French Creek.....				9 80		
Geary.....						
Hanover.....	28 00	22 40		1,179 80	1,127 00	1,097 90
Harmony.....						
Jamestown city.....	403 64	388 00	7,507 10	14,707 25	13,067 33	17,914 53
Kiantone.....						
Mine.....						
Poland.....			1 00	197 63		
Pomfret.....	27 43	30 43	186 99	1,384 86	1,302 57	1,491 24
Portland.....	15 34	15 17	383 99	725 00	717 99	701 49
Ripley.....	19	20		3 11	9 39	9 80
Sheridan.....						
Stockton.....						
Sturgeon.....	2 00	2 08				
Villenova.....	66 50	65 68				
Westfield.....			1,330 02	3,025 53	2,950 17	2,647 23
Total.....	\$937 43	\$940 44	\$22,096 79	\$39,554 00	\$43,185 11	\$42,477 50

CHEMUNG COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Ashland	4	5	5	5	\$19 25	\$5 11
Baldwins .....	.....	.....	.....	.....	9 00	.....
Big Flats	1	1	2	2	3 00	2 00
Catlin .....	.....	.....	.....	.....	6 00	.....
Chemung	2	2	3	3	11 54	4 00
Elmira city	273	188	185	179	1,806 40	1,859 81
Elmira	5	4	4	4	15 00	11 20
Erin .....	.....	.....	.....	.....	.....	.....
Horseheads	30	26	21	20	117 00	84 06
Southport	5	5	5	5	12 00	10 00
Van Etten	1	4	3	3	29 00	6 84
Veteran .....	.....	.....	.....	.....	6 00	.....
Total	321	235	228	221	\$2,085 39	\$1,185 96

CHEMUNG COUNTY -- (Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1896-98. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Ashland.....	\$8 10	\$7 77	\$180 75	\$397 74	\$398 90	\$398 56
Baldwins.....	2 10	2 10	27 00	98 00	102 90	102 90
Big Flats.....	5 67	7 00	68 46	198 00	277 67	301 33
Catlin.....	1,275 72	1,218 85	13,839 40	50,353 55	87,651 89	56,020 00
Chemung.....	11 00	13 33	145 00	548 80	539 00	620 91
Elmira.....	69 03	66 20	783 00	4,099 34	3,374 30	2,918 82
Erin.....	10 83	10 00	209 25	499 00	489 17	490 00
Horseheads.....	3 93	4 10	334 83	334 83	192 74	200 90
Southport.....						
Van Klee.....						
Veteran.....						
Total.....	\$1,386 38	\$1,328 85	\$15,202 86	\$56,518 26	\$93,624 57	\$81,631 52

CHENANGO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Afton.....	6	5	5	4	\$9 00	\$16 30
Bainbridge.....	3	4	7	5	15 35	10 00
Columbus.....	.....	.....	.....	.....	9 00	.....
Coventry.....	.....	.....	.....	.....	15 00	.....
German.....	.....	.....	.....	.....	9 00	.....
Greene.....	8	9	9	9	52 82	21 25
Guilford.....	4	4	.....	2	84 55	10 80
Lucklaen.....	1	.....	.....	.....	24 00	8 00
McDonough.....	1	1	1	1	9 00	3 30
New Berlin.....	7	11	13	11	28 30	36 50
North Norwich.....	.....	.....	.....	.....	9 00	.....
Norwich.....	27	27	26	28	216 00	208 45
Otselic.....	5	4	4	4	36 00	10 50
Oxford.....	8	8	8	9	38 38	40 80
Pharsalia.....	.....	.....	.....	.....	9 00	.....
Picher.....	.....	1	1	.....	9 50	50
Plymouth.....	.....	.....	.....	.....	9 00	.....
Preston.....	.....	.....	.....	.....	9 00	.....
Sherburne.....	16	11	12	13	36 00	23 50
Smithville.....	4	3	3	3	9 00	8 30
Smyna.....	2	2	2	2	9 00	8 30
Total.....	92	90	91	91	\$598 50	\$408 78

CHENANGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Total	\$333 59	\$391 27	\$3,602 06	\$12,321 81	\$11,753 06	\$11,906 40
Alton.....	\$15 00	\$15 80	\$153 50	\$502 08	\$483 00	\$403 02
Bainbridge.....	9 46	9 30	114 65	323 33	305 96	300 70
Columbus.....	.....	.....	.....	.....	.....	.....
Coventry.....	.....	.....	.....	.....	.....	.....
German.....	.....	.....	.....	.....	.....	.....
Greene.....	38 80	24 00	487 08	687 09	791 53	776 00
Gulford.....	.....	1 00	105 45	349 20	.....	33 84
Lincolnton.....	.....	.....	6 00	80 33	.....	.....
McDonough.....	3 00	3 00	21 00	106 70	97 00	97 00
New Berlin.....	35 20	39 92	131 20	1,005 17	1,054 81	1,005 91
North Norwich.....	.....	.....	.....	.....	.....	.....
Norwich.....	198 05	198 80	1,631 91	6,250 23	6,028 61	6,188 06
Oselle.....	10 50	89 50	89 50	339 80	339 50	339 50
Oxford.....	41 80	46 00	806 62	1,219 20	1,318 20	1,320 67
Pharsalia.....	.....	.....	.....	.....	.....	.....
Pitcher.....	3 40	.....	.....	16 17	97 00	.....
Plymouth.....	.....	.....	.....	.....	.....	.....
Preston.....	.....	.....	.....	.....	.....	.....
Sherburne.....	27 63	31 50	490 67	945 67	843 20	939 34
Smithville.....	9 00	9 00	103 50	296 50	291 00	291 00
Smyrna.....	3 15	3 15	51 40	166 70	101 85	101 85

CLINTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1885-96, (Old law.)	Number of certificates in force April 30, 1897, (New law.)	Number of certificates in force April 30, 1898, (New law.)	Number of certificates in force April 30, 1899, (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897, (New law.)
Albion.....	3	5	4	3	\$2 00	\$15 00
Ausable.....	6	3	1	1	9 00	15 00
Beekmantown.....	1	1	1	1	12 00	5 50
Black Brook.....	14	14	13	14	27 00	37 00
Champlain.....	28	20	21	24	75 00	104 80
Chazy.....	3	3	5	6	21 23	7 25
Clinton.....	12	8	8	10	27 60	23 25
Dannemora.....	6	6	6	6	9 00	6 00
Ellenburgh.....	2	2	2	2	6 00	9 00
Moorea.....	2	2	2	2	9 00	425 85
Peru.....	73	59	70	74	150 90	9 00
Pattaburgh.....	2	2	2	2	9 00	
Saranac.....	2	2	2	2		
Schuyler Falls.....	2	2	2	2		
Total.....	198	111	122	133	\$373 23	\$641 65

CLINTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Albion.....	80 15	.....	93 50	9439 16	85 40	.....
Amable.....	18 00	.....	151 00	485 00	582 00	4485 00
Beaumont.....	6 00	.....	18 00	169 49	177 83	144 00
Black Brook.....	42 00	.....	425 00	1,198 84	1,208 01	1,191 83
Champlain.....	113 92	.....	1,057 00	3,282 37	3,247 76	3,278 24
Glensay.....	18 50	.....	.....	234 43	556 50	581 12
Clinton.....	.....	.....	.....	.....	.....	.....
Dundore.....	25 40	.....	320 50	585 08	755 78	1,024 70
Ellensburg.....	.....	.....	.....	.....	.....	.....
Moore.....	6 00	.....	.....	194 00	194 00	.....
Peru.....	.....	.....	.....	.....	.....	.....
Plattsburgh.....	480 80	.....	2,319 65	12,344 16	13,024 19	12,850 81
Saratoga.....	.....	.....	.....	.....	.....	.....
Schuyler Falls.....	.....	.....	.....	.....	.....	.....
Total.....	\$693 78	\$668 80	\$1,294 65	\$18,930 03	\$20,350 97	\$19,553 70

COLUMBIA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Anoram.....	4	3	3	3	\$18 00	\$6 00
Austerlitz.....	9	9	9	9	21 00	17 00
Canaan.....	11	10	11	11	45 00	19 01
Chatham.....	2	14	11	13	66 00	36 23
Claverack.....	2	2	2	2	42 00	4 00
Claremont.....	9	7	8	9	30 00	18 84
Copake.....	2	2	2	2	45 85	6 00
Gallatin.....	4	3	3	3	6 00	3 83
Germanstown.....	10	9	8	10	33 80	6 00
Ghent.....	7	5	4	4	45 00	21 33
Greenport.....	6	8	6	6	122 78	13 83
Hilldale.....	111	78	74	71	54 00	14 67
Hudson city.....	25	15	14	13	602 00	333 23
Kinderhook.....	6	6	6	6	90 00	45 90
Livingston.....	7	8	5	7	30 00	12 00
New Lebanon.....	7	6	5	7	51 00	16 75
Stockport.....	13	11	12	12	73 75	14 00
Stuyvesant.....	2	1	2	1	123 00	24 70
Taghanick.....	2	1	2	1	42 00	2 00
Total.....	236	197	172	183	\$1,541 18	\$638 82

CORTLAND COUNTY

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1896-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Chandlatus	7	33	30	30	\$9 00	.....
Cortlandville	1	1	1	1	45 00	\$230 25
Cuyler .....	.....	.....	.....	.....	18 00	3 00
Freetown .....	.....	.....	.....	.....	.....	.....
Harford	14	10	7	8	.....	57 76
Homer .....	.....	.....	.....	.....	15 00	.....
Lapeer	9	9	7	7	51 00	28 75
Marathon	1	1	1	1	3 00	3 00
Preble	4	3	2	2	26 00	6 75
Scott	1	.....	.....	.....	9 00	.....
Solon .....	.....	.....	.....	.....	.....	.....
Taylor	3	4	3	3	9 00	10 80
Truxton .....	.....	.....	.....	.....	.....	.....
Virgil	2	1	2	1	6 60	6 00
Willet .....	.....	.....	.....	.....	.....	.....
Total	42	62	53	53	\$207 00	\$341 31

CORTLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1893. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Cincinnati.....
Cortlandville.....
Cuyler.....
Freeport.....
Harford.....
Homer.....
Lapeer.....
Marathon.....
Proble.....
Scott.....
Solon.....
Taylor.....
Truxton.....
Virgil.....
Willett.....
Total.....	\$265 55	\$257 35	\$1,086 93	\$10,396 17	\$8,344 45	\$8,304 32

DELAWARE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1896-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Andes.....	.....	.....	.....	.....	\$23 00	.....
Bovina.....	.....	.....	.....	.....	9 00	.....
Colchester.....	6	5	5	5	9 00	\$15 00
Davenport.....	5	5	5	5	24 00	15 25
Delhi.....	6	7	5	6	12 00	23 90
Deposit.....	.....	.....	.....	.....	12 00	.....
Franklin.....	.....	.....	.....	.....	6 00	.....
Hamden.....	3	2	.....	.....	15 00	6 00
Hancock.....	24	24	25	23	23 00	104 80
Harpersfield.....	.....	.....	.....	.....	.....	.....
Korbright.....	2	1	2	3	24 00	3 00
Masonville.....	1	1	1	1	12 00	3 00
Middletown.....	.....	.....	.....	.....	6 00	.....
Middleton.....	20	13	14	14	45 00	35 35
Roxbury.....	7	5	4	3	49 95	15 05
Sidney.....	8	13	13	15	15 60	61 20
Stamford.....	9	8	4	4	23 00	25 18
Tompkins.....	4	3	4	4	6 00	6 25
Walton.....	.....	.....	.....	1	6 00	.....
Total.....	95	87	83	84	\$341 05	\$327 08

DELAWARE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)		Cost of collection under county treasurer for year ending April 30, 1899. (New law.)		Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)		Net receipts for year ending April 30, 1898. (New law.)		Net receipts for year ending April 30, 1899. (New law.)	
Andes.....
Bovina.....
Colchester.....	\$13 25	.....	\$16 80	\$185 40	\$485 00	\$438 42	\$438 42	\$403 20	.....	.....
Davenport.....	15 55	.....	15 55	121 50	487 98	503 79	503 79	460 46	.....	.....
Delhi.....	24 30	.....	24 30	553 00	1,086 40	769 03	769 03	783 70	.....	.....
Deposit.....
Franklin.....
Hamden.....
Hancock.....	99 60	.....	96 55	144 00	194 90	.....	.....	.....	.....	.....
Harpersfield.....	1,704 50	3,108 74	.....	.....	.....	.....	.....
Kortright.....	5 75	.....	.....	.....	.....	.....	.....	.....	.....	.....
Masonville.....	3 00	.....	8 30	21 00	97 00	185 91	97 00	106 70	.....	.....
Meredith.....
Middletown.....	40 10	.....	41 05	606 24	1,139 54	1,171 56	1,171 56	1,210 61	.....	.....
Roxbury.....	11 80	.....	9 30	375 05	403 23	381 54	381 54	390 70	.....	.....
Sidney.....	54 45	.....	53 75	327 00	1,820 47	1,710 56	1,710 56	1,646 25	.....	.....
Stamford.....	11 75	.....	14 75	254 49	773 31	379 91	379 91	383 59	.....	.....
Tomakina.....	19 50	.....	12 00	8 00	202 09	339 50	339 50	388 00	.....	.....
Walton.....	8 10	.....	.....	.....	.....	100 23	.....	.....
Total.....	\$290 05	.....	\$299 45	\$4,363 18	\$9,983 81	\$9,186 62	\$9,186 62	\$9,240 56	.....	.....

DUTCHESS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Amenia.....	4	7	7	6	\$18 00	\$12 83
Beekman.....	8	5	4	4	15 00	10 17
Cinton.....	.....	.....	.....	.....	.....	.....
Dover.....	6	10	.....	.....	27 00	18 42
East Fishkill.....	6	6	3	6	41 00	13 33
Fishkill.....	96	83	91	79	99 00	243 25
Fyde Park.....	10	9	10	11	62 50	17 00
La Grange.....	.....	.....	.....	.....	.....	.....
Milan.....	2	2	.....	.....	.....	.....
North East.....	9	8	10	11	39 00	4 00
Pawling.....	.....	.....	.....	.....	.....	.....
Pine Plains.....	7	7	7	7	39 00	19 00
Pleasant Valley.....	.....	.....	.....	.....	80 00	13 20
Poughkeepsie city.....	188	117	118	116	88 45	694 59
Poughkeepsie.....	34	26	29	32	1,659 78	80 13
Red Hook.....	20	20	18	19	96 05	40 78
Rhinebeck.....	18	15	19	17	70 82	43 00
Stanford.....	2	3	4	4	39 00	6 00
Union Vale.....	6	3	4	5	9 00	8 00
Wappinger.....	20	16	17	16	18 00	71 75
Washington.....	.....	4	1	1	21 06	49 43
Total.....	404	341	343	324	\$2,461 27	\$1,386 80

DUTCHESS COUNTY—(Continued).

CITIES AND TOWNS.	Cost of collection under county treasures for year ending April 30, 1898. (New law.)	Cost of collection under county treasures for year ending April 30, 1899. (New law.)	Net receipts under excise board, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Amenia.....	\$10 34	\$10 50	\$36 00	\$228 84	\$508 74	\$514 50
Beekman.....	8 37	8 33	225 00	456 50	401 63	391 67
Canton.....	.....	.....	.....	.....	.....	.....
Dare.....	.....	.....	398 00	585 74	.....	.....
East Fishkill.....	12 83	12 33	199 00	611 66	337 18	570 34
Fishkill.....	299 80	281 62	2,881 72	14,543 02	14,036 04	12,140 63
Hydro Park.....	19 87	22 57	232 50	383 00	915 13	1,047 43
La Grange.....	.....	.....	.....	.....	.....	.....
Milan.....	.....	.....	27 00	196 80	.....	.....
North East.....	16 20	17 60	381 00	381 00	793 80	862 41
Pawling.....	.....	.....	.....	.....	.....	.....
Pine Plains.....	13 17	13 20	170 00	946 80	686 83	646 80
Pleasant Valley.....	.....	.....	.....	.....	.....	.....
Poughkeepsie city.....	791 33	766 45	13,237 28	31,532 86	35,817 00	36,778 53
Poughkeepsie.....	84 37	96 11	907 45	3,751 13	3,780 24	4,065 06
Red Hook.....	44 83	47 53	702 95	1,968 40	2,164 00	2,237 47
Rhinebeck.....	56 30	49 27	501 00	2,098 66	2,464 70	2,326 57
Stanford.....	8 20	8 20	141 00	294 00	401 80	401 80
Union Vale.....	9 66	9 83	132 00	350 83	407 00	481 84
Wappinger.....	57 12	56 10	523 25	2,381 83	2,611 21	2,548 90
Washington.....	10	.....	.....	430 83	4 90	.....
Total.....	\$1,425 99	\$1,401 07	\$20,785 25	\$62,790 80	\$95,288 20	\$84,023 54

ERIE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Albion	19	14	13	17	\$51 50	.....
Amherst	36	31	29	31	30 00	.....
Aurora	12	11	11	11	8 00	.....
Boston	4	4	4	4	45 00	.....
Brant	7	6	5	6	15 00	.....
Buffalo city	2,418	1,649	1,981	1,944	6,750 00	.....
Cheektowaga	53	52	54	56	63 00	.....
Clarence	16	11	13	13	45 25	.....
Colden	4	5	5	5	6 00	.....
Collins	10	12	10	9	24 75	.....
Concord .....	.....	.....	.....	.....	9 00	.....
East Hamburg	4	5	3	5	18 00	.....
Eden	6	5	5	5	18 00	.....
Elma	13	10	11	11	27 00	.....
Evans	10	10	9	9	45 00	.....
Grand Island	12	8	3	4	55 25	.....
Hamburg	42	38	36	32	30 00	.....
Holland .....	.....	.....	.....	.....	66 00	.....
Lancaster	104	76	79	84	288 30	.....
Marilla .....	.....	.....	.....	.....	15 00	.....
Newstead	12	8	11	10	37 00	.....
North Collins	12	10	10	11	48 00	.....
Sardinia	7	6	6	6	60 00	.....
Tonawanda	96	51	54	57	168 00	.....
Wales .....	.....	2	3	3	9 00	.....
West Seneca	47	45	43	46	81 00	.....
Total	2,901	2,072	2,109	2,088	\$7,988 95	.....

ERIE COUNTY—(Continued).

CITIES AND TOWNS.	CITIES AND TOWNS.				Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
	Cost of collection, under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection, under county treasurer for year ending April 30, 1899. (Old law.)	Cost of collection, under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection, under county treasurer for year ending April 30, 1899. (Old law.)				
Albion	\$1,400 00	.....	\$1,283 33	\$1,618 68
Amherst	2,941 69	.....	2,928 35	2,933 24
Aurora	1,835 00	.....	1,805 00	1,888 24
Boston	841 67	.....	410 00	400 00
Brant	633 33	.....	516 67	616 57
Buffalo city	769,978 50	.....	891,045 89	798,784 08
Cheektowaga	5,429 99	.....	5,569 99	5,920 03
Clarence	1,266 67	.....	1,261 67	1,283 33
Colden	114 00	.....	433 24	450 00
Collins	1,329 16	.....	1,216 67	1,310 00
Concord	200 00	133 33
East Hamburg	425 00	.....	350 00	500 00
Eden	1,058 34	.....	1,033 35	1,133 34
Elma	960 00	.....	916 67	850 00
Evans	608 34	.....	691 67	611 69
Grand Island	5,338 75	.....	4,906 70	4,600 02
Hamburg	410 00	.....	421 67	400 00
Holland	14,241 66	.....	13,751 24	14,766 67
Lancaster	320 00	.....	1,975 00	1,833 34
Marilla	1,468 75	.....	1,905 00	1,005 00
Newstead	933 33	.....	600 00	600 00
North Collins	583 33	.....	13,376 63	13,249 99
Sardinia	2,570 00	.....	12,921 67	300 00
Tonawanda	16 68	.....	4,576 63	4,633 35
Wales	1,279 00	.....	.....	.....
West Seneca	4,391 67	.....	.....	.....
Total	\$629,693 53	.....	\$690,665 57	\$842,699 20

ESSEX COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Chesterfield	12	10	9	9	\$24 00	\$44 62
Crown Point	10	8	5	5	38 00	21 00
Elizabethtown	6	5	5	4	45 00	14 50
Essex .....	.....	.....	3	2	10 00	.....
Jay	2	3	.....	1	30 00	8 75
Keene	4	2	5	5	18 00	14 30
Lewis .....	.....	.....	.....	.....	15 00	.....
Minerva	9	8	8	7	45 00	18 38
Morish	23	17	23	19	89 00	89 00
Newcomb	2	2	3	2	19 00	4 50
North Elba .....	.....	5	3	3	15 50	18 25
North Hudson	7	7	7	5	27 00	20 50
St. Armand .....	.....	1	3	3	5 00	1 75
Schroon	6	5	3	2	87 25	14 63
Ticonderoga	15	14	16	15	105 00	63 85
Westport .....	.....	1	2	2	6 00	2 25
Willsborough .....	.....	2	3	3	15 00	4 87
Wilmington .....	.....	.....	.....	.....	12 00	.....
Total	96	90	102	88	\$636 84	\$632 08

Essex County—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Chesterfield	\$48 25	\$49 67	\$461 00	\$1,384 55	\$1,460 08	\$1,493 67
Crown Point	18 55	15 00	404 08	679 60	508 13	485 00
Elizabethtown	13 50	13 00	202 50	410 50	378 17	382 00
Essex	8 75	8 75	.....	.....	224 60	216 25
Jay .....	.....	.....	.....	282 92	.....	16 17
Keene	18 50	20 30	89 50	304 64	489 84	539 70
Lewis .....	.....	.....	.....	.....	.....	.....
Minerva	19 25	21 50	180 00	594 12	622 43	545 17
Morrah	87 13	95 62	374 80	2,411 66	2,758 72	2,925 23
Newcomb	6 65	6 00	46 00	145 50	190 02	194 06
North Elba	19 80	24 85	.....	382 56	531 88	345 18
North Hudson	19 25	18 00	223 00	682 84	593 25	507 00
St. Armand	5 90	5 90	.....	58 59	190 77	190 77
Schoon	18 75	18 75	182 75	411 31	366 59	324 92
Ticonderoga	71 60	73 65	810 00	1,939 49	2,140 67	2,231 26
Westport	1 89	.....	.....	72 75	58 20	12 53
Willsborough	9 25	7 50	.....	85 14	207 41	242 50
Wilmington .....	.....	.....	.....	.....	.....	.....
Total	\$364 93	\$377 38	\$2,993 55	\$9,832 97	\$10,729 14	\$10,631 42

FRANKLIN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Altamont.....	11	12	14	15	\$49 50	\$33 30
Bangor.....	.....	.....	.....	.....	9 00	4 50
Belmont.....	.....	.....	.....	.....	9 00	.....
Bromley.....	9	8	6	8	54 00	16 62
Brandon.....	.....	.....	.....	.....	.....	.....
Brighton.....	1	1	1	1	9 00	3 90
Burke.....	.....	.....	.....	.....	.....	.....
Chateaufort.....	5	7	4	3	72 00	18 00
Constable.....	.....	.....	.....	.....	12 00	.....
Dickinson.....	.....	.....	.....	.....	9 00	.....
Dunbar.....	.....	.....	.....	.....	.....	.....
Fort Covington.....	.....	.....	.....	.....	21 00	.....
Franklin.....	6	3	5	6	46 00	14 75
Franklinville.....	18	14	14	14	54 00	58 45
Harrietstown.....	29	23	26	25	122 00	130 55
Madison.....	.....	.....	.....	.....	.....	.....
Morris.....	6	7	3	3	26 00	18 50
North Chateaufort.....	7	4	3	3	47 50	13 30
Waverly.....	7	6	3	3	18 00	27 20
Westerville.....	.....	.....	.....	.....	.....	.....
Total.....	99	85	79	88	\$674 00	\$635 22

FRANKLIN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Alamont.....	\$74 90	\$75 75	\$730 50	\$1,028 23	\$2,255 10	\$2,315 91
Banger.....	.....	.....	.....	23 84	.....	.....
Belmont.....	.....	.....	.....	.....	.....	.....
Bombay.....	15 56	15 90	198 00	537 54	453 19	514 10
Brandon.....	.....	.....	.....	.....	.....	.....
Brighton.....	8 80	8 00	.....	97 00	106 70	97 00
Burke.....	.....	.....	.....	.....	.....	.....
Chateaugay.....	40	45	98 00	563 00	13 94	14 55
Constable.....	.....	.....	.....	.....	.....	.....
Dickinson.....	.....	.....	.....	.....	.....	.....
Duane.....	.....	.....	.....	.....	.....	.....
Fort Covington.....	16 00	23 00	129 00	369 09	459 62	577 00
Franklin.....	83 80	94 50	526 00	1,456 58	2,311 40	2,683 87
Harrietstown.....	129 71	184 80	1,631 75	3,904 45	4,110 48	4,091 87
Malone.....	40	45	140 00	533 50	12 93	14 55
Moira.....	14 75	14 75	337 50	322 71	376 93	426 93
Santa Clara.....	23 50	18 00	601 87	839 43	593 17	583 00
Waverly.....	.....	.....	.....	.....	.....	.....
Westville.....	.....	.....	.....	.....	.....	.....
Total.....	\$362 12	\$380 64	\$4,390 42	\$9,697 36	\$10,591 85	\$11,297 77

FULTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1885-96. (Old law.)	Number of certificates in force. April 30, 1897. (New law.)	Number of certificates in force. April 30, 1898. (New law.)	Number of certificates in force. April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Bleeker.....	2	1	1	1	48 00	82 30
Broadbain.....	4	5	6	8	12 00	10 00
Caraga.....	6	3	4	5	20 25	7 67
Ephratah.....	7	5	5	5	21 65	10 00
Gloversville city.....	54	57	61	63	375 00	322 21
Johnstown.....	34	32	32	34	84 00	156 57
Johnstown.....	15	11	13	13	54 00	27 53
Mayfield.....	5	6	.....	.....	31 25	9 75
Northampton.....	11	10	12	12	45 00	24 20
Oppenheim.....	.....	1	.....	.....	9 00	1 50
Perth.....	2	2	2	2	9 00	4 16
Stratford.....	1	1	1	1	9 00	1 67
Total.....	141	133	137	142	\$679 15	\$677 86

FULTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bleeker.....	\$2 00	\$2 00	\$61 00	\$107 80	\$68 00	\$68 00
Broadalbin.....	8 17	12 50	143 00	446 00	400 17	612 51
Caroga.....	7 67	7 83	156 00	325 06	375 66	350 51
Epaphraht.....	10 60	11 20	188 35	480 00	459 50	498 81
Gloversville city.....	371 23	386 92	10,257 00	15,084 85	17,327 10	17,170 57
Johnstown city.....	174 83	184 40	5,068 00	7,216 37	8,275 17	8,610 60
Johnstown.....	27 17	34 50	756 84	1,149 14	1,389 51	1,307 18
Mayfield.....	.....	.....	116 25	427 75	.....	.....
Northampton.....	20 89	21 70	257 50	960 80	907 04	896 65
Oppenheim.....	.....	.....	.....	78 50	.....	.....
Perth.....	4 16	4 00	51 00	185 84	185 84	186 00
Stratford.....	4 20	2 00	21 00	81 66	180 80	88 00
Total.....	\$630 81	\$647 05	\$17,080 94	\$26,553 87	\$29,888 79	\$29,838 83

GENESEE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Law of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Alabama	4	2	2	2	\$3 00	\$1 00
Alexander	4	4	4	4	57 60	14 25
Basavia	52	40	45	43	186 00	336 35
Bergen	3	6	.....	.....	18 00	18 30
Bethany .....	.....	.....	.....	.....	3 00	.....
Byron .....	.....	.....	.....	.....	15 00	1 00
Darien .....	.....	.....	.....	.....	18 00	8 76
Elba .....	.....	.....	.....	.....	21 00	3 00
LeRoy	1	2	2	3	18 00	89 43
Oakfield	18	18	12	13	99 00	10 60
Pavilion	4	4	4	4	18 00	3 02
Pembroke	1	2	2	2	6 00	2 55
Stafford	6	6	7	6	9 00	3 00
Stafford	1	1	1	1	24 00	.....
Total	86	98	83	83	\$489 60	\$491 15

GENESEE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1890. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Alabama.....	\$6 00	\$6 00	.....	\$33 34	\$194 00	\$194 00
Alexander.....	9 25	9 25	\$22 40	480 75	299 09	299 09
Batavia.....	353 50	371 45	4,062 01	10,575 33	11,329 84	11,335 23
Bergen.....	.....	.....	282 00	541 70	.....	.....
Bethany.....	.....	.....	.....	.....	.....	.....
Byron.....	10 50	10 88	.....	33 34	247 83	243 30
Darien.....	8 75	11 25	34 00	216 25	224 59	297 03
Elba.....	3 00	3 00	39 00	97 00	97 00	97 00
LeRoy.....	53 45	55 95	991 00	2,845 66	1,728 21	1,759 05
Oakfield.....	10 50	11 10	123 25	339 50	339 50	858 90
Pavilion.....	3 14	3 02	34 00	97 82	101 44	97 81
Pembroke.....	18 12	17 75	.....	83 47	686 05	673 93
Stafford.....	3 00	3 00	10 00	97 00	97 00	97 00
Total.....	\$479 21	\$503 65	\$5,622 66	\$15,418 16	\$15,244 55	\$15,352 36

GREENE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Ashland	13	9	13	12	\$9 00	\$59 81
Athens	21	11	13	12	36 00	57 30
Calro	57	52	37	37	117 00	275 43
Catakill	29	23	15	16	150 00	127 80
Coxsackie	9	6	6	6	108 00	26 50
Durham			1	1	34 30	
Greenville					9 00	
Halsett	31	18	16	15	70 00	93 75
Hunter					9 00	
Jewett	4	3	3	3	12 00	11 30
Lexington	5	2			36 00	12 00
New Baltimore	4	4	4	4	9 00	13 00
Prattsville					18 00	
Windham						
Total	173	128	95	94	\$617 30	\$974 39

HAMILTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Arietta.....	11	6	3	2	\$42 00	\$14 75
Bacon.....	3	2	3	2	6 00	6 00
Bope.....	13	7	8	7	137 80	20 25
Indian Lake.....	7	4	4	4	57 00	16 00
Lake Pleasant.....	6	6	3	4	27 00	18 75
Long Lake.....	2	2	2	2	23 00	5 75
Morhouse.....	4	4	.....	2	41 00	13 00
Wells.....						
Total.....	46	81	23	24	\$373 55	\$92 50

HAMILTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Arietta.....	\$10 75	\$6 00	\$248 00	\$476 92	\$269 25	\$194 00
Benson.....	8 50	9 00	59 75	194 00	274 83	291 00
Hope.....	24 25	25 50	275 20	629 77	724 08	741 16
Indian Lake.....	12 00	12 00	140 50	451 66	388 00	388 00
Lake Pleasant.....	19 25	16 25	143 00	556 24	430 76	417 08
Long Lake.....	6 00	8 50	22 00	185 92	194 00	225 08
Morhouse.....	.....	.....	79 00	388 00	.....	16 18
Wells.....	.....	.....	.....	.....	.....	.....
Total.....	\$80 75	\$77 50	\$987 45	\$2,883 51	\$2,810 92	\$2,272 50

HERKIMER COUNTY.:

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law)
Columbia.....	3	3	3	3	\$3 00	\$6 00
Danube.....	5	1	1	1	55 00	2 00
Fairfield.....	2	.....	2	1	18 00	2 50
Frankfort.....	25	25	22	20	57 00	80 43
German Flats.....	32	33	35	35	108 00	117 68
Herkimer.....	34	25	26	26	78 00	90 60
Litchfield.....	2	1	2	2	9 00	4 00
Little Falls city.....	69	51	50	54	108 00	279 73
Little Falls.....	.....	1	2	1	25 43	2 00
Manheim.....	25	18	18	14	9 00	66 67
Newport.....	10	11	9	8	39 00	19 90
Norway.....	1	2	2	2	9 00	4 00
Ohio.....	.....	1	.....	.....	10 00	33
Russia.....	9	4	.....	6	5 00	13 87
Saltbury.....	6	5	5	5	18 90	11 33
Schuyler.....	.....	.....	.....	.....	.....	.....
Wark.....	4	3	3	3	11 00	6 20
Watson.....	3	1	1	1	18 00	2 00
Webb.....	.....	5	6	7	.....	15 03
Wilmurt.....	19	8	5	6	62 00	17 00
Winfield.....	3	4	4	4	21 00	6 87
Total.....	252	262	261	190	\$664 33	\$747 94

HERKIMER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise board, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Columbia.....	\$6 00	\$6 00	\$67 00	\$294 00	\$294 00	\$294 00
Deane.....	2 00	3 00	58 00	58 00	58 00	58 00
Frankford.....	5 33	4 67	52 00	123 50	124 67	178 00
Frankfort.....	73 53	129 03	2,793 27	3,657 50	3,293 43	3,171 67
German Flats.....	123 94	129 03	2,019 00	5,533 15	5,188 32	5,771 92
Herkimer.....	100 61	151 20	2,022 67	4,773 73	4,188 14	6,483 86
Littlefield.....	295 00	1 00	82 00	137 67	198 00	180 00
Little Falls city.....	2 67	298 23	5,585 17	13,108 83	13,585 29	14,060 40
Manheim.....	61 43	45 64	2 00	95 00	180 66	98 00
Newport.....	17 43	20 17	871 00	2,730 00	2,778 90	2,061 44
Norway.....	3 33	4 80	.....	791 77	804 24	743 50
Ohio.....	2 00	.....	.....	196 00	187 84	196 00
Rensselaer.....	11 00	.....	265 00	637 79	472 33	596 67
Salisbury.....	11 17	11 53	243 10	489 67	513 63	488 17
Schoyler.....	.....	.....	.....	.....	.....	.....
Stark.....	6 00	7 67	109 00	303 80	294 00	292 33
Warren.....	2 00	3 00	52 00	98 00	98 00	98 00
Webb.....	16 50	25 67	.....	603 30	650 18	890 98
Wilmurt.....	15 67	11 33	435 50	758 00	625 99	480 84
Winfield.....	7 00	7 20	129 00	318 33	843 00	853 80
Total.....	\$706 78	\$615 99	\$15,243 70	\$84,382 89	\$84,778 24	\$86,696 08

JEFFERSON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Adams.....	8	10	4	8	\$51 00	\$23 67
Alexandria.....	19	17	15	16	36 00	36 20
Antwerp.....	8	8	8	8	51 00	17 17
Brownville.....	.....	.....	.....	.....	.....	.....
Cape Vincent.....	10	9	11	11	61 40	52 67
Champion.....	.....	.....	.....	.....	.....	.....
Clayton.....	22	15	14	16	33 00	59 47
Ellisburgh.....	14	12	8	9	21 90	21 83
Henderson.....	7	8	7	6	9 00	19 17
Hounsfield.....	17	14	15	16	63 18	26 07
Le Ray.....	10	9	9	9	18 00	16 50
Lorraine.....	.....	1	2	1	4 00	.....
Lons.....	.....	.....	.....	.....	18 00	.....
Orcutt.....	4	3	8	8	39 00	8 83
Pennell.....	8	2	2	1	18 00	4 90
Philadelphia.....	4	4	4	4	9 00	7 00
Rodman.....	.....	.....	.....	.....	.....	.....
Rutland.....	6	4	4	4	8 20	8 00
Theresa.....	8	7	4	4	18 00	12 16
Watertown city.....	61	63	67	73	407 53	880 48
Watertown.....	.....	.....	.....	.....	9 00	.....
Wilna.....	27	20	18	21	169 53	59 68
Worth.....	2	1	.....	1	9 00	50
Total.....	229	207	190	212	\$1,087 82	\$746 11

JEFFERSON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise board, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Adams	80 40	82 57	\$554 00	\$1,960 67	\$19 60	\$125 76
Alexandria	36 10	36 47	574 00	1,482 13	1,263 80	1,423 54
Antwerp	13 56	15 53	294 00	649 49	616 87	686 14
Brownville .....	.....	.....	.....	.....	.....	.....
Cape Vincent	32 58	33 50	333 60	1,567 33	1,075 50	1,692 50
Champion .....	.....	.....	.....	.....	.....	.....
Clayton	55 67	62 53	1,441 16	2,673 67	2,361 01	2,484 14
Elizaburg	80	1 97	509 00	1,013 47	34 70	96 29
Hamden	13 43	13 50	231 00	586 17	691 57	536 50
Holland	33 50	35 73	533 09	1,453 93	1,438 13	1,567 61
Le Ray	17 53	13 67	257 00	775 17	743 84	773 00
Lorraine	4 67	4 00	.....	16 34	195 53	179 53
Lyme .....	.....	.....	.....	.....	.....	.....
Orleans	7 67	7 84	85 00	357 84	525 66	533 83
Panola	4 53	2 00	107 00	178 83	188 60	98 00
Philadelphia	6 10	6 08	221 00	843 00	298 90	298 10
Rodman .....	.....	33	.....	.....	.....	16 84
Rutland	8 00	8 00	113 80	392 00	392 00	392 00
Theresa	6 03	4 20	192 00	587 84	220 84	205 80
Watertown city	424 06	438 41	7,024 63	18,160 81	20,536 78	21,123 86
Watertown .....	.....	.....	.....	.....	.....	.....
Winna	63 70	63 44	1,284 42	2,844 08	2,804 03	2,836 80
Worth .....	.....	33	1 00	34 50	.....	16 34
Total	\$728 76	- \$758 10	\$14,875 70	\$84,106 77	\$33,717 90	\$34,910 23

KINGS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts for the year ending April 30, 1886 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collec- tion in this county is paid by the State.
Borough of Brooklyn	4,702	3,644	3,787	3,777	\$15,700 00		

KINGS COUNTY — (Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-98. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
	Cost of collection in this county is paid by the State.		\$599,115 89	\$3,079,803 74	\$3,270,070 09	\$3,276,788 83
Borough of Brooklyn						

LEWIS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Law of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Croghan	20	20	18	18	\$80 64	\$56 25
Danmark	6	7	7	8	27 00	25 00
Diana	7	7	8	8	18 00	19 50
Greig	6	6	4	4	38 06	15 00
Harrisburgh	1	.....	.....	.....	.....	.....
High Market	1	.....	.....	.....	.....	.....
Lewis	3	2	2	2	24 00	6 00
Leyden	11	11	10	9	6 00	31 50
Lowville	14	15	16	17	81 00	72 00
Lyonsdale	3	3	.....	.....	9 00	9 00
Martinsburgh	4	5	4	5	6 00	16 75
Montague	1	1	1	1	9 00	3 00
New Bremen	4	9	6	7	35 00	27 00
Osceola .....	.....	.....	.....	.....	6 00	.....
Pineckney	2	2	2	2	15 00	5 80
Turin	3	3	2	2	13 50	5 50
Watson	6	6	5	5	22 00	18 55
West Turin	15	13	14	13	38 00	32 68
Total	111	109	99	101	\$438 20	\$343 53

LEWIS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Oreghon.....	\$61 75	\$37 25	\$455 23	\$1,718 76	\$1,696 59	\$1,651 08
Deamark.....	18 30	25 15	308 00	688 34	508 87	554 86
Diana.....	20 75	20 75	238 25	630 50	639 24	587 88
Greig.....	17 25	15 00	160 84	485 00	441 09	451 87
Harrisburgh.....	.....	.....	.....	.....	.....	.....
High Market.....	.....	.....	.....	.....	.....	.....
Lewis.....	.....	2 25	18 00	.....	.....	6 08
Loyden.....	11 00	11 25	66 00	184 00	205 87	205 43
Lowville.....	28 25	27 50	324 00	1,013 50	871 75	832 50
Lyonsdale.....	76 50	81 55	824 00	2,338 00	2,343 17	2,536 79
Marion.....	4 50	.....	91 00	291 00	145 50	.....
Martinsburgh.....	8 14	10 40	154 00	453 26	263 11	336 27
Montague.....	3 00	3 00	41 00	97 00	97 00	97 00
New Bremen.....	25 75	20 50	225 00	873 00	724 24	629 50
Oaccola.....	.....	.....	.....	.....	.....	.....
Phickney.....	6 00	6 50	47 50	137 53	194 00	183 50
Turin.....	3 90	3 15	76 50	152 84	101 10	101 85
Watson.....	21 30	15 00	198 00	591 45	513 70	485 00
West Turin.....	46 25	43 85	399 00	969 83	1,303 75	1,201 15
Total.....	\$352 64	\$243 10	\$3,851 42	\$10,690 01	\$10,035 28	\$9,890 25

LIVINGSTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1896-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Avon	17	15	14	16	\$112 00	\$62 85
Chadonia	8	9	8	8	45 00	24 30
Conesus	4	2	2	4	12 00	9 25
Geneseo .....	.....	12	10	10	6 00	12 81
Groveland .....	.....	.....	.....	1	6 00	.....
Lacoster	3	4	3	3	33 00	12 00
Lima	3	5	.....	1	17 00	10 25
Livonia .....	.....	10	8	9	15 00	9 75
Mt. Morris	16	19	18	18	15 00	92 60
North Dansville	27	28	25	22	160 00	143 17
Nunda	9	8	7	8	51 00	22 75
Ossian .....	.....	.....	.....	.....	9 00	.....
Portage	3	2	2	2	33 80	8 75
Sparta	1	1	.....	.....	9 00	3 00
Springwater .....	.....	.....	.....	.....	.....	.....
West Sparta .....	.....	.....	.....	.....	.....	.....
York	18	13	.....	.....	24 00	31 75
Total	111	127	98	102	\$647 00	\$444 48

LIVINGSTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Avon.....	\$70 86	\$78 51	\$1,093 00	\$1,947 81	\$2,055 87	\$3,110 35
Caledonia.....	25 60	24 01	255 00	785 70	749 56	743 08
Conesus.....	9 00	11 00	93 00	257 42	224 34	273 82
Genesee.....	45 15	44 80	.....	414 28	1,428 52	1,432 87
Groveland.....	5 75	3 00	.....	.....	127 59	97 00
Leicester.....	9 00	9 00	183 00	388 00	291 00	291 00
Lima.....	.....	50	78 00	364 75	.....	16 17
Livonia.....	24 10	38 00	.....	315 24	720 92	937 00
Mt. Morris.....	89 85	96 35	74 50	2,925 54	2,755 15	2,911 15
North Dansville.....	146 50	124 70	2,080 04	4,479 33	4,186 84	3,765 30
Nunda.....	22 80	22 80	218 00	685 58	669 66	654 37
Ossian.....	.....	.....	.....	.....	.....	.....
Portage.....	14 50	14 50	72 00	282 92	241 00	260 50
Sparta.....	9 00	.....	21 00	97 00	30 83	.....
Springwater.....	.....	.....	.....	.....	.....	.....
West Sparta.....	.....	.....	.....	.....	.....	.....
York.....	.....	.....	688 00	1,026 50	.....	.....
Total.....	\$459 65	\$461 17	\$4,715 56	\$13,920 16	\$13,473 73	\$13,490 53

MADISON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Brookfield.....	\$14 80	\$13 05	.....	\$64 67	\$385 20	\$421 95
Cazenovia.....	49 25	59 05	.....	1,317 58	1,442 42	1,675 95
De Ruyter.....	16 10	17 80	463 50	494 45	512 23	509 36
Katon.....	35 00	84 80	404 50	1,115 50	1,078 84	1,083 53
Jenner.....	.....	.....	.....	.....	.....	.....
Georgetown.....	3 00	3 00	15 00	97 00	97 00	97 00
Hamilton.....	57 24	53 35	955 29	1,584 95	1,767 35	1,674 99
Lebanon.....	12 00	9 00	.....	407 15	329 67	291 00
Lenox.....	122 05	125 90	2,915 50	11,890 09	3,713 96	3,754 10
Lincoln.....	3 00	4 50	.....	63 17	97 00	87 17
Madison.....	19 80	23 50	374 00	513 34	523 64	532 51
Nelson.....	.....	.....	12 00	97 00	.....	.....
Oneida.....	285 50	298 80	.....	647 25	9,197 84	9,153 87
Smithfield.....	7 50	9 75	157 00	242 50	242 50	315 25
Stockbridge.....	11 50	18 00	232 90	481 75	871 88	532 00
Sullivan.....	41 20	57 25	492 00	1,124 95	1,332 13	1,317 75
Total.....	\$877 94	\$726 25	\$6,452 46	\$20,180 85	\$21,095 01	\$21,465 43

MONROE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of				Number of		Cost of		Cost of	collection
	licenses issued, Laws of 1895-96. (Old law.)	certificates in force April 30, 1897. (New law)	certificates in force April 30, 1898. (New law.)	certificates in force April 30, 1899. (New law.)	boards, 1895-96. (Old law.)	treasurer for year ending April 30, 1897. (New law.)	boards, 1895-96. (Old law.)	treasurer for year ending April 30, 1897. (New law.)		
Brighton.....	12	12	12	12			\$72 00		\$10 83	
Chili.....	1		3				12 00			
Charlton.....	3	4	3	3			24 00		3 25	
Gates.....	10	9	8	10			39 00		10 58	
Greece.....	63	34	-40	42			108 87		61 08	
Hamlin.....	8	5	5	5			45 00		5 02	
Henrietta.....	3	3	2	2			36 50		2 58	
Irenequoit.....	32	22	26	22			81 00		30 08	
Mendon.....	8	10	10	10			48 00		8 96	
Ogden.....	7	6	6	6			30 00		5 50	
Parma.....		3	4	4			12 00		33	
Penfield.....	5	4	5	5			62 00		4 00	
Perrinton.....	11	10	15	12			36 00		17 53	
Pittsford.....	5	7	5	5			63 00		6 18	
Riga.....	3	3	3	3			15 00		2 58	
Rochester city.....	669	542	544	550			6,040 00		2,334 39	
Rush.....	3	4	1	3			9 00		4 43	
Sweden.....	16	13	15	13			89 47		18 55	
Webster.....	9	9		8			45 00		9 17	
Wheatland.....	9	7		6			24 00		8 00	
Total	876	707	711	721			\$6,891 84		\$2,533 06	

MONROE COUNTY—(Concluded.)

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Brighton.....	\$12 50	\$13 03	\$472 32	\$1,072 52	\$1,187 50	\$1,205 32
Chili.....	3 00	3 53	42 50	363 19	397 00	258 84
Clarkson.....	9 50	12 68	255 00	591 09	585 49	871 25
Gales.....	52 44	53 03	451 13	3,923 31	4,395 98	4,390 04
Green.....	4 92	5 00	248 31	106 55	134 76	185 00
Hamlin.....	2 00	2 00	32 00	212 09	188 00	188 00
Hemlock.....	3 08	31 77	1,175 50	2,377 42	2,459 73	2,489 28
Irondequoit.....	8 23	8 17	822 00	870 17	792 74	808 00
Mendon.....	5 00	5 00	20 00	544 50	544 50	544 50
Oran.....	2 88	4 25	163 00	33 02	364 51	393 75
Pandora.....	4 92	5 00	709 00	398 00	486 75	483 00
Perrinton.....	17 93	19 42	242 00	1,635 81	1,775 48	1,788 23
Pittsford.....	5 00	5 00	165 60	612 16	485 00	485 00
Rika.....	2 05	2 85	77,014 00	247 43	202 95	232 65
Rochester city.....	2,565 45	2,069 09		221,053 62	247,283 95	251,211 81
Rush.....	8 00	3 00		328 91	197 00	297 00
Sweden.....	22 03	21 48	630 53	1,396 45	2,181 31	2,126 85
Webster.....		1 12	506 00	985 68	111 41	
Wheatland.....	6 63	6 00	283 00	708 66	598 38	594 00
Total.....	\$1,751 56	\$2,592 98	\$62,935 32	\$233,030 25	\$284,832 99	\$289,107 62

MONTGOMERY COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued under law of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Amsterdam city.....	116	92	99	106	\$500 00	\$494 19
Amsterdam.....	14	11	14	14	93 40	93 58
Canjoharie.....	15	17	17	18	120 00	55 00
Charleston.....	7	8	2	3	15 00	6 00
Florida.....	7	6	2	4	48 00	19 50
Glen.....	14	10	12	13	30 00	23 83
Minden.....	30	31	33	31	128 75	104 98
Mohawk.....	23	20	21	25	30 00	41 70
Painville.....	8	6	7	7	75 50	12 67
Root.....	9	9	7	8	61 74	20 83
St. Johnsville.....	16	12	13	13	38 00	36 34
Total.....	266	217	227	243	\$1,142 39	\$682 57

MONTGOMERY COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Amsterdam city	\$629 49	\$681 94	\$6,850 00	\$23,598 72	\$28,895 09	\$31,402 81
Amsterdam	27 53	30 67	692 60	1,078 18	1,220 70	1,294 84
Canajoharie	63 23	57 17	1,116 67	2,652 83	2,896 01	2,901 16
Charlotte	4 00	4 33	77 50	294 00	196 00	212 84
Florida	11 67	14 00	162 00	506 16	488 88	619 84
Glen	20 17	24 40	875 00	992 84	968 17	1,162 81
Minden	101 50	99 78	3,261 25	4,760 85	4,731 84	4,806 08
Mohawk	35 87	42 12	635 00	1,943 29	1,757 47	1,988 72
Palatine	14 67	16 20	376 50	563 34	660 38	768 90
Root	12 50	12 83	288 26	870 84	612 50	566 85
St. Johnsville	41 50	45 36	442 00	1,834 58	1,916 53	2,072 97
Total	\$961 33	\$1,028 80	\$14,376 75	\$39,091 08	\$44,363 37	\$47,594 70

NASSAU COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1896-98, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1896-98, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Hempstead.....	302	303	219	123	\$155 00	\$693 63
North Hempstead.....	83	86	54	60	89 00	130 01
Oyster Bay.....	81	106	115	119	191 70	308 21
Total.....	436	394	388	303	\$445 70	\$1,020 84

The above towns were part of Queens county until January 1, 1899, when Nassau county was created, and the above figures prior to that date were taken from Queens county.

NASSAU COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise boards, 1885-86. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Hempstead	\$373 35	\$377 10	\$10,044 00	\$37,020 00	\$39,001 70	\$16,440 44
North Hempstead	183 88	184 43	2,876 00	5,414 18	5,313 44	7,619 76
Oyster Bay	338 13	338 13	7,709 98	9,687 63	10,637 30	16,176 46
Total	\$894 96	\$899 66	\$21,629 98	\$43,121 81	\$45,543 34	\$40,236 66

The above towns were part of Queens county until January 1, 1899, when Nassau county was erected, and the above figures prior to that date were taken from Queens county.

NEW YORK COUNTY.

• COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Boroughs of Manhattan and the Bronx.....	8,906	7,395	7,753	7,590	\$124,290 27	Cost of collec- tion in this county is paid by the State.

NEW YORK COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
	Cost of collection in this county is paid by the State.	Cost of collection in this county is paid by the State.				
Boroughs of Manhattan and the Bronx.....			\$1,056,013 10	\$4,894,408 74	\$5,432,732 63	\$5,392,609 35

NIAGARA COUNTY. COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Cambria.....	.....	1	1	1	89 00	\$2 20
Hardland.....	.....	.....	.....	.....	3 00	.....
Lewiston.....	13	13	9	10	72 00	29 03
Lockport city.....	105	99	84	94	1,516 25	509 66
Lockport.....	4	6	6	6	27 00	7 33
Newfane.....	.....	.....	.....	.....	6 00	.....
Niagara.....	7	8	5	4	66 88	8 00
Niagara Falls city.....	150	124	124	130	825 00	687 92
North Tonawanda city.....	.....	.....	56	52	.....	.....
Pendleton.....	7	4	5	8	29 00	8 33
Porter.....	10	8	5	8	13 00	15 20
Royalton.....	24	16	17	19	81 15	46 64
Somerset.....	.....	.....	.....	.....	.....	.....
Westfield*.....	94	63	8	10	139 00	237 35
Wilson.....	1	3	3	3	54 00	6 00
Total.....	415	330	326	336	\$2,800 23	\$1,588 56

* During the year ending April 30, 1897, a portion of this town was set off as the city of North Tonawanda.

NIAGARA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Net receipts under excise boards, 1896-98. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1898. (New law.)
Cambria.....	\$1 66	\$6 67	.....	\$107 80	\$81 67	\$277 66
Hartland.....	.....	.....	.....	.....	.....	.....
Lewiston.....	23 87	21 83	\$908 00	1,280 99	978 80	1,003 17
Lockport city.....	565 97	584 17	1,792 75	23,160 75	26,990 83	26,990 83
Lockport.....	12 33	14 33	98 00	359 34	554 34	635 67
Newfane.....	.....	.....	.....	.....	.....	.....
Niagara.....	8 87	10 83	173 46	387 00	434 46	430 84
Niagara Falls city.....	850 59	815 90	7,252 00	32,838 10	39,233 58	38,874 98
North Tonawanda city.....	387 93	341 20	.....	.....	14,912 07	13,893 80
Pendleton.....	8 67	6 00	181 00	400 00	357 99	294 00
Porter.....	16 20	15 67	368 00	733 80	768 80	767 66
Royalton.....	49 67	51 18	621 85	2,268 34	2,416 99	2,466 32
Somersett.....	.....	.....	.....	.....	.....	.....
Wheatfield*.....	17 50	21 50	2,314 33	11,187 77	782 50	1,011 83
Wilson.....	9 67	9 67	46 00	264 00	385 33	332 00
Total.....	\$1,931 93	\$1,897 95	\$13,149 89	\$78,032 91	\$67,377 21	\$68,478 71

* During the year ending April 30, 1897, a portion of this town was set off as the city of North Tonawanda.

ONEIDA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued; cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Anseville	6	4	3	5	\$18 00	\$9 00
Augusta	9	8	7	7	27 00	15 50
Ava	1	1	1	1	9 00	1 67
Bonville	16	15	18	18	36 00	48 58
Bridgewater	2	3	3	3	9 00	7 33
Camden	11	11	11	11	75 00	39 00
Deerfield	5	6	5	4	18 00	8 33
Florence	4	4	3	4	18 00	8 00
Floyd	2	2	.....	.....	9 00	4 00
Forestport	12	10	11	13	27 00	21 83
Kirkland	20	17	17	19	75 00	52 40
Lee	5	4	5	5	18 00	7 67
Maroy	1	1	1	1	9 00	2 00
Marshall	3	2	1	2	18 00	4 40
New Hartford	10	10	9	9	75 00	21 53
Paris	7	9	10	10	18 00	17 00
Remsen	3	5	5	4	9 00	10 67
Rome city	106	52	62	62	650 00	290 30
Saugerfield	16	11	13	14	36 00	41 00
Stenben .....	.....	.....	.....	.....	9 00	.....
Trenton	16	10	10	10	36 00	21 37
Utica city	455	295	300	284	2,541 50	1,696 74
Vernon	9	7	7	7	18 00	14 17
Vernon	22	15	14	14	45 00	34 16
Vernon	15	7	6	7	27 00	31 67
Western	9	6	3	4	18 00	13 00
Westmoreland	2	3	3	3	9 00	3 66
Whitetsown	22	17	17	18	36 00	44 31
Total	789	535	544	538	\$3,893 50	\$2,409 29

ONEIDA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Annville.....	96 00	88 33	\$142 00	\$352 67	\$284 00	\$408 34
Augusta.....	13 20	13 00	238 00	676 17	646 80	637 00
Ava.....	.....	1 00	21 00	81 66	.....	49 00
Boonville.....	61 13	52 60	351 50	2,363 50	2,553 86	2,477 39
Bridgewater.....	6 17	7 00	51 00	284 34	295 50	288 00
Camden.....	39 00	87 60	1,137 50	1,911 00	1,911 00	1,842 40
Deersfield.....	11 33	8 83	133 00	468 35	497 01	357 84
Florence.....	6 00	8 20	102 00	392 00	384 00	401 80
Floyd.....	.....	.....	51 00	196 00	.....	.....
Forestport.....	25 38	28 35	458 33	1,081 50	1,113 36	1,141 12
Kirkland.....	65 70	60 00	1,108 80	2,505 10	2,570 30	2,823 34
Lee.....	10 00	10 33	132 00	275 67	458 88	489 66
Marcy.....	3 66	2 00	21 00	98 00	98 00	98 00
Marshall.....	20 00	19 83	232 00	215 60	96 32	115 87
New Hartford.....	13 50	20 03	1,425 00	898 81	921 87	913 51
Paris.....	17 00	10 00	292 00	833 00	913 83	939 97
Rensselaer.....	374 70	369 80	2,511 00	497 66	490 00	473 33
Rome city.....	.....	.....	.....	13,778 67	17,343 64	18,189 11
Saugerfield.....	43 20	45 54	595 00	1,869 00	2,116 80	2,231 13
Stauben.....	.....	.....	.....	.....	.....	.....
Trenton.....	21 17	22 53	371 12	294 06	320 51	1,036 46
Utica city.....	2,960 25	1,982 06	28,460 53	80,415 09	95,202 26	92,627 16
Vernon.....	13 20	13 00	308 86	644 16	646 80	637 00
Vernon.....	21 73	27 60	530 00	1,465 84	1,084 95	1,219 06
Vernon.....	30 03	32 00	833 00	943 36	1,043 49	884 72
Western.....	7 40	7 67	287 00	620 33	343 00	375 06
Westmoreland.....	5 83	7 17	7 00	179 68	285 84	234 49
Whitewater.....	53 00	57 70	609 00	2,146 51	2,163 67	2,485 62
Total.....	\$2,923 15	\$2,864 63	\$89,899 94	\$116,328 63	\$124,427 29	\$133,642 10

ONONDAGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.					Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Camillus.....	9	10	14	10	10	\$72 00	\$8 50			
Chester.....	8	6	7	5	5	39 40	7 08			
Clay.....	10	7	6	7	7	33 64	7 58			
De Witt.....	40	36	39	35	35	81 00	60 29			
Elbridge.....	24	19	21	16	16	108 00	28 46			
Fabius.....	.....	2	3	3	3	11 00	33 33		
Geddes.....	33	29	29	30	30	108 00	57 53			
Lafayette.....	2	2	3	2	2	9 00	2 00			
Lysander.....	15	14	19	18	18	123 00	26 87			
Manlius.....	26	22	33	20	20	90 50	27 97			
Marcellus.....	8	7	8	9	9	18 00	6 50			
Onondaga.....	21	21	24	21	21	70 00	22 10			
Otisco.....	4	1	3	3	3	27 67	1 00			
Pompey.....	5	5	5	5	5	9 00	4 68			
Salina.....	33	29	28	26	26	57 00	37 00			
Stancateslee.....	2	13	15	14	14	36 00	16 93			
Spaford.....	3	2	2	2	2	27 00	2 00			
Syracuse city.....	706	467	460	469	469	5,037 07	1,945 53			
Tully.....	8	8	8	8	8	18 00	8 42			
Van Buren.....	9	9	7	10	10	99 00	10 75			
Total.....	962	704	729	708	708	\$6,074 28	\$2,274 52			

ONONDAGA COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)		Cost of collection under county treasurer for year ending April 30, 1899. (New law.)		Net receipts under excise boards, 1895-96. (Old law.)		Net receipts for year ending April 30, 1897. (New law.)		Net receipts for year ending April 30, 1898. (New law.)		Net receipts for year ending April 30, 1899. (New law.)	
Camillus.....	\$13 17		\$12 83		\$356 00		\$841 51		\$1,179 51		\$1,038 84	
Cleora.....	8 06	8 42	8 06	8 42	240 80		584 61		700 28		633 28	
Ellettsville.....	6 42	8 33	6 42	8 33	218 88		700 75		560 25		716 87	
J. Witt.....	56 70	64 28	56 70	64 28	1,080 50		5,576 38		5,221 87		5,391 16	
Elbridge.....	29 13	35 17	29 13	35 17	1,012 30		2,403 12		2,694 23		2,856 48	
Fabius.....	3 05	2 05	3 05	2 05	.....		33 01		202 95		201 95	
Geddes.....	68 17	72 75	68 17	72 75	1,842 00		5,285 83		5,523 83		5,002 30	
Lafayette.....	2 25	2 00	2 25	2 00	51 00		188 00		222 75		188 00	
Lysander.....	29 28	29 04	29 28	29 04	764 00		2,466 05		2,590 08		2,821 73	
Marshall.....	20 52	31 45	20 52	31 45	3,320 50		2,643 70		2,868 34		2,521 89	
Marcellus.....	6 84	8 05	6 84	8 05	2,482 00		643 50		681 45		706 85	
Onondaga.....	23 37	23 47	23 37	23 47	1,173 40		2,046 23		2,579 06		2,056 54	
Oriskany.....	3 00	3 00	3 00	3 00	99 00		99 00		297 00		297 00	
Pompey.....	4 92	5 00	4 92	5 00	166 00		483 63		486 75		436 87	
Salina.....	36 53	35 84	36 53	35 84	898 00		3,504 88		3,415 18		3,131 09	
Skaneateles.....	19 73	20 88	19 73	20 88	4 00		1,576 40		1,536 92		1,617 65	
Stanford.....	2 00	2 00	2 00	2 00	60 50		109 00		108 00		186 00	
Syracuse city.....	2,289 00	2,328 54	2,289 00	2,328 54	91,893 83		182,397 23		206,397 64		203,817 12	
Tully.....	3 42	3 40	3 42	3 40	102 00		271 38		279 81		283 17	
Van Buren.....	3 88	5 50	3 88	5 50	563 30		1,064 25		383 82		494 90	
Total.....	\$2,636 12		\$2,702 54		\$102,779 42		\$213,617 46		\$233,806 96		\$234,611 96	

ONTARIO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bristol.....	.....	.....	.....	.....	\$9 00	.....
Canadice.....	.....	.....	.....	.....	6 00	.....
Canandaigua.....	32	28	27	27	90 00	\$250 35
East Bloomfield.....	3	3	6	4	65 00	10 25
Farmingdon.....	.....	.....	.....	.....	9 00	.....
Geneva city.....	.....	.....	.....	52	.....	.....
Geneva.....	85	53	51	.....	564 00	382 85
Gorham.....	2	2	2	2	18 00	6 00
Hopewell.....	.....	.....	.....	.....	12 00	.....
Manchester.....	12	12	12	12	6 00	44 75
Maples.....	1	3	4	5	9 00	11 88
Phelps.....	8	10	7	7	45 00	39 75
Richmond.....	.....	.....	.....	.....	.....	.....
Seneca.....	.....	.....	.....	.....	39 00	.....
South Bristol.....	2	2	2	1	27 25	10 00
Victor.....	1	7	6	6	21 00	18 25
West Bloomfield.....	.....	.....	.....	.....	9 00	.....
Total.....	146	120	117	117	\$920 25	\$774 08

ONTARIO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Net receipts under excise boards, 1896-97. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bristol.....	\$6 00	.....	.....	.....	\$194 80	.....
Canadagua.....	.....	.....	.....	.....	.....	.....
Canastota.....	231 90	\$188 57	\$2,129 87	\$7,619 65	7,248 10	\$2,714 76
East Bloomfield.....	9 85	6 10	120 00	327 25	805 65	288 90
Farmington.....	.....	.....	.....	.....	.....	.....
Geneva city.....	20	297 20	.....	.....	9 80	12,729 46
Geneva.....	408 40	2 50	2,731 08	11,770 50	12,938 61	122 50
Gorham.....	6 00	4 00	42 00	184 00	194 00	196 00
Hopewell.....	.....	.....	.....	.....	.....	.....
Manchester.....	34 17	24 37	104 02	1,255 26	1,082 50	1,118 96
Naples.....	7 16	7 16	41 08	388 55	815 25	851 18
Phelps.....	27 17	18 29	235 00	1,285 25	942 86	891 80
Richmond.....	.....	.....	.....	.....	.....	.....
Seneca.....	.....	.....	.....	.....	.....	.....
South Bristol.....	10 00	4 75	52 75	281 68	240 01	182 75
Victor.....	16 76	12 43	.....	590 08	536 57	550 90
West Bloomfield.....	.....	.....	.....	.....	.....	.....
Total.....	\$757 70	\$515 28	\$5,455 50	\$23,057 62	\$23,267 32	\$23,107 21

ORANGE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897, (New law)	Number of certificates in force April 30, 1898, (New law.)	Number of certificates in force April 30, 1899, (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897, (New law.)
Blooming Grove	9	3	3	5	\$39 08	\$0 70
Chester	9	9	9	9	27 00	30 88
Cornwall	5	5	5	2	6 75	.....
Crawford	92	61	58	6	12 40	11 33
Dear Park	28	25	28	67	117 00	323 47
Goshon	1	2	.....	28	150 00	87 17
Greenville	5	6	.....	1	9 00	2 83
Hamptonburgh	32	25	24	5	28 00	50 93
Highlands	77	64	66	21	147 00	362 59
Middletown city	3	9	.....	65	400 00	10 33
Ministink	9	9	.....	5	5 00	14 37
Monroe	21	20	21	10	9 00	54 76
Montgomery	3	4	4	22	84 00	7 10
Mt. Hope	20	17	18	18	55 00	38 57
Newburgh	168	140	143	183	1,190 67	898 17
Newburgh city	21	17	18	16	93 00	34 00
New Windsor	3	3	3	5	.....	5 00
Turkdo	8	5	6	6	83 75	17 60
Walkill	27	29	29	34	162 88	67 07
Warwick .....	.....	.....	.....	.....	39 00	.....
Wayanda .....	.....	.....	.....	.....	18 00	.....
Woodbury .....	.....	.....	.....	.....	.....	1 33
Total	538	454	456	456	\$2,626 75	\$2,025 12

ORANGE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending					Net receipts for year ending		
	April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise 1895-96. (Old law.)		April 30, 1897. (New law.)	April 30, 1898. (New law.)	April 30, 1899. (New law.)	
Blooming Grove	\$4 10	\$5 60	.....	\$288 00	\$34 31	\$200 90	\$274 40	
Chester	28 10	28 10	.....	.....	1,508 62	1,376 90	1,376 90	
Cornwall	20	20	.....	.....	.....	9 80	9 80	
Crawford	10 33	10 17	.....	157 40	497 01	489 67	493 14	
Deer Park	257 94	279 20	.....	2,685 50	14,874 88	13,500 39	13,130 80	
Goshen	101 53	101 67	.....	1,087 00	4,246 17	4,541 80	4,545 02	
Greenville .....	.....	83	.....	21 00	138 84	.....	40 84	
Hampdenburgh	10 17	10 00	.....	215 80	438 85	439 83	490 00	
HIGHLANDS	88 27	87 30	.....	735 50	2,404 07	4,191 72	3,853 70	
Middletown city	440 15	446 30	.....	2,565 00	17,377 58	19,127 30	19,127 30	
Ministink .....	.....	44 87	.....	184 00	473 01	.....	228 67	
Monroe	15 60	18 27	.....	331 00	693 63	743 57	707 06	
Montgomery	58 76	58 77	.....	891 00	2,593 08	2,694 24	2,731 56	
Mt. Hope	7 00	8 00	.....	76 65	343 00	343 00	364 00	
Newburgh	37 65	43 71	.....	773 75	1,710 70	1,669 88	1,806 85	
Newburgh city	876 17	889 27	.....	13,203 02	41,647 83	41,169 68	39,944 91	
New Windsor	35 33	34 00	.....	563 50	1,606 00	1,681 24	1,591 60	
Tuxedo	7 67	9 83	.....	.....	243 00	375 66	448 51	
Walkill	20 83	21 00	.....	299 65	641 84	729 17	729 00	
Warwick	79 20	83 10	.....	948 48	3,151 93	3,447 47	3,471 89	
Wawayanda .....	.....	4 00	.....	.....	.....	.....	196 00	
Woodbury	11 83	10 40	.....	.....	65 35	.....	509 60	
Total	\$2,120 83	\$2,147 85	\$24,997 15	.....	\$94,943 08	\$97,612 52	\$96,165 57	

ORLEANS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Albion	24	18	18	17	\$185 00	\$101 84
Barre	5	3	3	1	9 00	9 00
Carlton	1	2	2	1	35 20	11 50
Clarendon	1	2	2	2	9 00	6 00
Gaines	3	1	2	2	9 00	8 50
Kendall	14	10	3	1	9 00	8 50
Murray	23	23	2	14	73 50	58 85
Ridgeway	23	1	25	26	51 00	117 10
Shelby	1	1	1	1	18 00	25
Yates	1	1	1	1	9 00	9 00
Total	75	58	51	52	\$358 70	\$304 04

ORLEANS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Albion	\$101 10	\$83 60	\$1,290 00	\$3,267 74	\$3,218 89	\$3,978 40
Barre .....	.....	.....	.....	.....	.....	.....
Carlton .....	.....	.....	164 80	385 16	.....	.....
Clarendon .....	.....	25	.....	194 00	.....	8 09
Gaines	5 76	6 00	.....	.....	185 92	194 00
Kendall	9 75	8 50	121 00	191 50	256 92	183 16
Murray	80	5 74	501 50	1,785 80	9 70	185 55
Ridgeway	121 00	140 55	1,298 19	3,786 23	3,912 33	4,161 13
Shelby	3 00	3 00	.....	8 09	97 00	97 00
Yates .....	.....	.....	.....	.....	.....	.....
Total	\$240 90	\$257 64	\$3,345 49	\$9,518 02	\$7,680 76	\$7,905 33

OSWEGO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Albion	5	4	3	3	\$34 00	\$8 00
Amboy	2	2	2	2	18 00	8 00
Boylston .....	.....	.....	.....	.....	9 00	.....
Constantin	12	7	10	11	7 00	15 17
Granby	16	12	12	12	108 00	48 83
Hannibal	1	1	1	1	9 00	03
Hearings	13	10	12	11	39 20	16 83
Mexico	7	6	8	8	.....	20 73
New Haven	3	1	.....	.....	18 00	2 00
Orwell .....	.....	.....	.....	.....	9 00	.....
Oswego	2	2	4	4	18 00	67
Oswego city	152	95	103	104	760 00	576 28
Palano .....	.....	.....	1	1	9 00	.....
Parish	10	6	6	5	12 00	9 00
Redfield	2	1	1	1	9 00	4 00
Richard	16	12	12	12	74 65	32 87
Sandy Creek	8	8	7	8	15 00	13 00
Schroepfel	12	11	8	9	27 00	30 67
Scribs .....	.....	.....	.....	.....	9 00	.....
Yoncy	19	19	20	22	108 00	69 53
West Monroe	1	.....	.....	.....	9 00	.....
Williamstown	4	3	3	3	57 00	5 00
Total	282	201	213	217	\$1,348 85	\$653 61

OSWEGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1893. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1893-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Albion.....	\$4 00	\$4 00	\$165 00	\$294 00	\$196 00	\$171 00
Amboy.....	4 00	4 00	42 00	147 00	196 00	196 00
Bohston.....	.....	.....	.....	.....	.....	.....
Constantia.....	21 83	21 43	338 90	684 83	961 59	925 25
Granby.....	45 83	48 17	611 41	2,192 84	2,129 16	2,193 49
Hannibal.....	10	10	.....	1 64	4 90	4 90
Hastings.....	22 87	22 37	412 38	824 84	969 00	1,045 96
Mexico.....	20 20	27 67	.....	924 27	931 48	1,080 83
New Haven.....	.....	.....	.....	98 00	.....	.....
Oswego.....	11 83	13 17	.....	32 67	500 67	511 82
Oswego city.....	716 87	740 04	14,808 76	27,504 28	32,761 74	33,737 10
Palermo.....	50	2 00	.....	.....	24 50	83 00
Parish.....	9 87	9 17	278 00	411 00	485 32	440 82
Redfield.....	4 00	2 00	51 00	186 00	187 66	98 00
Richland.....	32 66	29 63	781 35	1,552 18	1,392 34	1,402 84
Sandy Creek.....	13 04	13 33	245 00	637 00	684 89	603 34
Schroepfel.....	20 17	27 53	913 00	1,444 34	929 84	1,049 14
Scriba.....	.....	.....	.....	.....	.....	.....
Valley.....	75 65	81 46	2,652 00	3,160 47	3,539 76	3,425 21
West Monroe.....	.....	.....	21 00	.....	.....	.....
Williamstown.....	5 00	6 00	83 00	245 00	245 00	245 00
Total.....	\$1,007 72	\$1,051 07	\$21,201 82	\$40,360 31	\$46,019 77	\$47,227 75

OTSEGO COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Burlington	3	4	3	3	\$18 00	\$8 25
Butternuts	2	1	.....	.....	18 00	6 00
Cherry Valley	7	6	.....	.....	46 00	15 00
Decatur	.....	.....	.....	.....	12 00	.....
Edmeston	9	8	.....	.....	43 00	17 13
Exeter	6	4	.....	.....	12 00	12 43
Hartwick	5	5	.....	.....	24 35	11 55
Laurens	4	4	.....	.....	48 00	14 50
Maryland	5	4	.....	.....	27 00	13 80
Middlefield	6	6	.....	.....	45 00	10 50
Millford	5	5	.....	.....	21 30	15 00
Morris	4	4	.....	.....	12 00	9 00
New Lisbon	4	2	.....	.....	18 00	6 00
Oneonta	32	32	.....	.....	170 60	241 30
Otego	22	19	.....	.....	9 00	13 50
Pittsfield	3	2	.....	.....	63 00	101 85
Plainfield	.....	1	.....	.....	9 00	6 00
Richfield	16	12	.....	.....	9 00	2 75
Roseboom	4	3	.....	.....	33 00	69 05
Springfield	7	4	.....	.....	18 00	9 00
Unadilla	9	4	.....	.....	24 00	12 25
Weatford	3	1	.....	.....	45 00	27 05
Worcester	7	7	.....	.....	18 00	3 00
Total	100	148	125	135	\$800 05	\$641 75

OTSEGO COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Burlington	\$9 75	\$9 50	\$72 00	\$266 75	\$285 25	\$295 49
Butternuts .....	.....	.....	87 00	185 66	.....	.....
Cherry Valley	14 00	14 50	278 50	485 00	394 84	418 84
Decatur .....	.....	.....	.....	.....	.....	.....
Edinboro	18 90	17 65	162 00	541 21	511 10	445 66
Exeter	18 40	12 15	155 50	301 75	349 84	301 19
Hartwick .....	.....	8 29	125 65	373 45	.....	267 97
Laurens .....	.....	1 00	68 00	371 84	.....	32 84
Marietta .....	.....	23 30	123 00	437 87	397 70	421 05
Middlefield	13 30	12 50	135 00	332 51	430 03	387 50
Milford	15 00	16 00	128 70	485 00	488 00	484 00
Morris	9 00	9 13	108 00	291 00	291 00	298 05
New Lisbon .....	.....	50	43 00	184 00	.....	18 17
Oneonta	233 05	206 80	2,603 75	7,368 72	6,960 29	6,486 54
Otego .....	.....	.....	.....	436 50	.....	.....
Pittsford	109 25	107 88	697 00	3,083 35	3,118 42	3,464 68
Plattsburgh	6 00	5 00	52 25	184 00	119 00	128 84
Richfield	3 00	8 00	.....	188 92	87 00	87 00
Roseboom	73 94	74 36	147 00	1,924 29	1,876 06	1,932 58
Springfield	9 00	6 00	108 00	291 00	291 00	184 00
Unadilla	12 30	12 00	145 50	387 75	397 70	388 00
Westford	22 35	18 00	830 00	849 62	697 65	635 73
Westport	3 00	3 00	42 00	97 00	97 00	97 00
Worcester	20 50	18 50	217 60	639 95	587 83	581 50
Total	\$589 04	\$579 65	\$4,075 45	\$19,604 14	\$17,864 31	\$17,279 60

PUTNAM COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Carmel.....	15	17	13	13	\$36 00	\$40 00
Kent.....	3	1	.....	1	19 00	8 00
Patterson.....	4	4	.....	4	6 00	12 30
Phillipstown.....	26	19	17	21	68 00	86 85
Putnam Valley.....	1	1	.....	.....	23 00	8 00
South East.....	12	13	11	13	63 67	34 73
Total	61	55	45	52	\$224 67	\$179 88

PUTNAM COUNTY—(Concluded).

CITIES AND TOWNS.	CITIES AND TOWNS.				
	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)
Carmel.....	\$63 80	\$42 05	\$920 25	\$1,293 82	\$1,301 29
Kent.....	.....	.....	59 33	97 00	8 00
Patterson.....	.....	.....	244 00	897 70	388 00
Phillipstown.....	.....	.....	665 50	2,520 66	2,465 66
Putnam Valley.....	.....	.....	41 25	.....	.....
South East.....	49 80	56 75	737 33	1,072 77	1,616 16
Total.....	\$169 40	\$210 85	\$2,368 66	\$5,478 45	\$6,299 23

QUEENS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Borough of Queens.....	1,206	1,030	1,086	1,160	\$4,199 38	\$4,189 49

QUEENS COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Borough of Queens.....	\$4,493 58	\$6,162 30	\$43,424 61	\$191,854 71	\$209,554 45	\$271,660 82

RENSELAER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898, total year, including net receipts under excise boards for the year ending April 30, 1899, and the net receipts for the year ending April 30, 1899, (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collecting under excise board, 1895-96. (Old law.)	Cost of collecting under excise board, 1897-98. (New law.)	Net receipts, 1897-98. (New law.)
Berlin	5	5	6	7	\$15.00	\$15.00	\$1,474.98
Brunswick	5	6	6	7	11.00	11.00	
East Greenbush	5	4	5	6	70.00	70.00	
Grafton	3	1	5	6	27.00	27.00	
Hosick	60	43	43	53	600.00	600.00	
Laurelburgh	90	51	51	52	158.00	158.00	
Nassau	16	12	12	9	71.85	71.85	
North Greenbush	16	17	17	18	54.00	54.00	
Petersburgh	5	5	5	5	34.00	34.00	
Pittsford	21	15	15	15	121.75	121.75	
Postskill	7	9	9	9	96.00	96.00	
Rensselaer city	68	46	46	43	207.00	207.00	
Sand Lake	12	12	10	11	12.12	12.12	
Schaghticoke	10	11	12	12	97.43	97.43	
Schoharie	26	14	16	15	98.50	98.50	
Stephentown	4	4	3	3	40.00	40.00	
Troy city	553	376	374	363	1,762.65	1,762.65	
Total	908	624	605	591	\$3,408.19	\$3,408.19	\$1,474.98

ANNUAL REPORT OF THE

RENSSELAER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Berlin.....	\$0 70	\$7 58	\$97 00	\$502 88	.....	.....
Brantwick.....	.....	.....	139 00	584 00	\$659 91	\$692 43
East Greenbush.....	3 77	6 00	65 00	896 00	873 90	544 01
Grafton.....	.....	.....	83 00	199 56	.....	.....
Hoosick.....	78 21	92 78	1,287 12	7,817 13	7,010 12	8,627 24
Laurensburgh.....	163 29	163 60	2,436 50	15,068 49	15,174 23	14,504 73
Nassau.....	10 53	9 50	413 32	1,146 33	1,002 78	890 50
North Greenbush.....	23 46	21 43	1,228 00	2,110 25	2,101 53	2,120 25
Petersburgh.....	.....	5 00	128 00	504 90	.....	496 00
Pittstown.....	.....	.....	435 75	1,491 91	.....	.....
Poestenkill.....	.....	.....	114 00	345 99	.....	.....
Rensselaer city.....	131 05	125 50	1,694 90	11,774 35	12,528 95	12,124 50
Sand Lake.....	13 67	12 88	316 60	1,182 88	1,036 33	1,104 24
Schaghticoke.....	20 71	17 22	902 57	1,763 85	1,884 30	1,704 45
Schoadack.....	14 37	14 33	471 50	1,344 08	1,422 30	1,419 00
Stephentown.....	2 68	3 10	80 00	239 25	265 05	306 90
Troy city.....	1,644 14	1,523 70	13,027 85	188,969 04	153,952 93	140,671 87
Total.....	\$2,112 65	\$2,001 06	\$22,870 11	\$185,990 59	\$198 006 93	\$185,405 21

RENSSELAER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Berlin	5	5	.....	.....	\$15 00	\$5 75
Brunswick	5	6	.....	.....	11 00	6 00
East Greenbush	5	4	.....	.....	70 00	4 00
Grafton	3	1	.....	.....	27 00	2 10
Hoodstock	60	43	.....	.....	600 00	84 52
Lansingburgh	90	51	.....	.....	168 00	168 82
Nassau	10	12	.....	.....	71 85	12 00
North Greenbush	16	17	.....	.....	84 00	23 08
Petersburgh	5	5	.....	.....	24 00	3 10
Pittsford	21	15	.....	.....	121 75	16 42
Poestenkill	7	2	.....	.....	95 60	4 00
Rensselaer city	68	46	.....	.....	207 60	123 98
Sand Lake	12	10	.....	.....	43 40	12 12
Schaghticoke	10	11	.....	.....	97 43	17 83
Schoharie	26	14	.....	.....	98 50	14 25
Stephenstown	4	3	.....	.....	40 00	2 42
Troy city	555	376	374	363	1,762 66	1,474 98
Total	908	624	595	591	\$3,498 19	\$1,978 36

RENSELAER COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Berlin.....	\$0 76	\$7 58	\$97 00	\$502 58	\$659 91	\$692 42
Brunswick.....	3 77	6 00	139 00	594 00	872 90	544 01
East Greenbush.....			65 00	386 00		
Grafton.....			38 00	199 56		
Hosick.....	78 21	92 78	1,287 12	7,817 13	7,610 13	8,827 24
Landingburgh.....	163 29	163 60	2,436 50	15,658 49	15,174 23	14,504 73
Nassau.....	10 55	9 50	412 32	1,146 33	1,002 78	890 50
North Greenbush.....	28 46	21 42	1,226 00	2,110 25	2,101 53	2,120 25
Petersburgh.....		5 00	126 00	504 90		495 00
Pittstown.....			435 75	1,491 91		
Poestenkill.....			114 00	345 99		
Rensselaer city.....	131 05	125 50	1,694 90	11,774 35	12,523 95	12,124 50
Sand Lake.....	13 67	12 33	316 60	1,132 88	1,036 33	1,104 34
Schaghticoke.....	20 71	17 22	902 57	1,763 85	1,884 30	1,704 45
Schoharie.....	14 37	14 33	471 50	1,344 08	1,422 30	1,419 00
Stephentown.....	2 68	3 10	80 60	239 25	265 65	306 90
Troy city.....	1,644 14	1,522 70	13,027 85	138,969 04	153,952 93	140,671 87
Total.....	\$2,112 65	\$2,001 06	\$22,870 11	\$185,990 59	\$198,006 93	\$185,405 21

RICHMOND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Borough of Richmond	543	426	427	411	\$2,419 75	\$3,666 17

RICHMOND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Borough of Richmond.....	\$3,541 62	Cost of collection paid by the State.	\$38,364 83	\$108,526 41	\$106,125 13	\$106,918 44

ROCKLAND COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Clarkstown	46	39	45	43	\$169 00	\$118 50
Haverstraw	75	49	50	54	138 00	333 53
Orange town	74	66	64	69	167 00	322 04
Ranapo	13	21	.....	20	66 00	75 90
Stony Point	28	21	20	24	90 80	64 37
Total	286	196	179	210	\$564 00	\$912 84

ROCKLAND COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Net receipts under excise boards, 1895-98. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Clarkstown	\$144 00	\$161 25	\$1,377 88	\$3,639 84	\$4,242 09	\$4,647 09
Haverstraw	321 55	343 45	2,838 88	10,500 65	10,213 46	10,429 89
Orange town	300 15	325 13	3,408 50	9,556 82	9,446 50	9,964 04
Ramapo .....	.....	41 38	583 33	2,331 10	.....	1,337 79
Stony Point	72 25	74 62	810 00	1,956 48	2,052 76	2,129 55
Total	\$638 55	\$945 83	\$9,018 39	\$27,984 39	\$25,964 81	\$28,498 36

ST. LAWRENCE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued Laws of 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Braher	9	12	14	13	\$36 00	\$18 67
Canton	16	17	16	17	63 00	55 83
Clare	2	1	1	1	6 00	2 00
Clifton	8	6	6	4	82 08	18 03
Colton	7	7	6	7	36 00	12 50
DeKalb	1	1	1	1	15 00	2 00
DePoyeter	1	1	1	1	18 00	2 00
Edwards	7	2	6	5	12 00	9 12
Fine	7	6	5	6	26 65	13 00
Fowler	5	2	4	3	9 00	7 00
Gouverneur	17	17	13	16	69 00	59 06
Hammond	5	3	2	2	42 00	5 12
Herman	5	5	.....	.....	49 00	9 00
Hopkinton .....	.....	.....	.....	.....	18 00	.....
Lawrence .....	.....	.....	.....	.....	6 00	.....
Lisbon	1	1	1	1	14 00	.....
Louisville	1	3	3	3	21 00	2 00
Macomb	3	6	7	6	18 00	6 00
Madrid	5	6	7	6	9 00	9 67
Massena	3	5	5	10	33 60	9 00
Morristown	8	6	5	5	34 00	9 17
Norfolk	2	2	.....	2	6 00	4 00
Ogdensburgh city	51	40	44	38	.....	237 76
Oswegatchie	2	3	4	4	18 00	6 67
Parishville	3	3	3	3	6 00	6 66
Pierrepont .....	.....	.....	.....	.....	6 00	.....
Piscataway	18	14	15	16	111 54	56 81
Potsdam	6	4	4	4	21 00	8 83
Roselle	1	1	3	2	27 00	33
Russell .....	.....	.....	.....	.....	6 00	.....
Stockholm	8	6	6	5	80 00	10 50
Waddington .....	.....	.....	.....	.....	.....	.....
Total	103	173	168	176	\$654 23	\$643 78

ST. LAWRENCE COUNTY — (Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1893. (New law.)	Cost of collection under county treasurer for year ending April 30, 1895. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Brasher.....	\$26 08	\$29 00	\$301 35	\$914 67	\$1,275 64	\$1,421 00
Canton.....	46 70	51 03	1,293 00	2,515 83	2,288 30	2,250 64
Clare.....	1 38	1 88	54 00	98 00	89 84	40 84
Clifton.....	.....	1 17	387 82	596 97	.....	57 18
Colton.....	11 90	12 50	289 00	612 50	539 00	612 50
DeKalb.....	.....	.....	.....	.....	.....	.....
DePuyter.....	2 00	3 00	22 00	98 00	98 00	98 00
Edwards.....	9 53	8 17	.....	399 90	400 48	400 17
Fine.....	12 53	11 53	523 35	587 09	532 46	585 14
Fowler.....	5 37	8 37	141 00	270 54	293 87	843 30
Gouverneur.....	40 83	39 44	1,482 67	2,793 86	1,850 02	1,618 98
Hammond.....	.....	8 76	93 00	243 94	102 90	134 57
Herman.....	2 10	83	176 83	441 60	.....	40 84
Hopkinton.....	.....	.....	.....	.....	.....	98 00
Lawrence.....	.....	2 60	.....	.....	.....	.....
Lithon.....	.....	.....	.....	.....	.....	.....
Louisville.....	2 00	3 00	59 00	98 00	98 00	147 00
Macomb.....	6 00	6 09	73 08	264 00	394 00	394 00
Madrid.....	9 24	9 67	191 00	423 66	457 33	448 69
Masena.....	6 43	11 97	5 04	441 00	323 40	598 37
Morristown.....	13 43	13 83	258 00	449 17	491 56	537 84
Norfolk.....	.....	.....	15 00	186 00	.....	40 84
Oranburgh city.....	303 79	303 24	9,409 67	10,483 71	13,502 40	12,822 35
Owego.....	6 50	11 50	82 00	393 33	315 40	536 17
Parisville.....	.....	.....	.....	.....	.....	.....
Pierrepont.....	5 20	4 67	48 00	367 24	254 80	223 67
Piscatain.....	.....	.....	.....	.....	.....	.....
Potsdam.....	46 26	59 13	1,947 44	2,432 56	2,222 90	2,480 45
Rosette.....	8 83	8 00	1,600 00	384 84	399 50	392 00
Russell.....	5 87	6 20	.....	10 84	237 47	237 13
Stockholm.....	.....	.....	.....	.....	.....	.....
Weddington.....	11 50	9 00	276 25	497 83	513 50	441 00
Total.....	\$583 23	\$613 67	\$17,294 52	\$35,918 39	\$36,693 08	\$38,907 64

SARATOGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96, (Old law.)	Number of certificates in force, April 30, 1897, (New law)	Number of certificates in force, April 30, 1898, (New law.)	Number of certificates in force, April 30, 1899, (New law.)	Cost of collection under excise boards, 1895-96, (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897, (New law)
Balleton	5	5	3	3	\$16 50	\$13 25
Carlton .....	.....	.....	.....	.....	6 00	.....
Clifton Park .....	.....	2	5	4	46 00	1 00
Corinth	15	9	8	10	89 00	45 40
Day	3	3	2	2	27 00	9 00
Edinburgh .....	.....	.....	.....	.....	6 00	.....
Galway	3	1	.....	.....	24 35	6 30
Greenfield	2	2	3	3	36 00	5 75
Hadley	4	2	2	2	27 00	8 25
Half Moon	46	32	32	33	96 00	144 85
Malta	8	4	.....	1	36 00	18 30
Milton	34	31	31	31	60 00	159 30
Moreau .....	.....	1	3	3	6 00	.....
Northumberland .....	.....	.....	.....	.....	3 00	.....
Providence .....	.....	.....	.....	.....	.....	.....
Saratoga	33	25	16	17	77 00	117 87
Saratoga Springs	168	79	82	82	346 56	873 02
Sullivan	43	36	41	37	110 00	157 35
Watford	87	40	36	38	93 00	116 69
Wilton .....	.....	.....	.....	.....	3 00	.....
Total	401	272	264	266	\$1,108 41	\$1,677 41

SARATOGA COUNTY—(Concluded.)

CITIES AND TOWNS.						
	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Ballston.....	\$11 75	\$12 05	\$126 00	\$378 42	\$321 59	\$331 29
Carlton.....	.....	.....	.....	.....	.....	.....
Clifton Park.....	21 00	21 00	.....	32 34	604 00	520 66
Corinth.....	45 95	52 11	648 48	1,406 94	1,335 71	1,894 97
Day.....	8 25	5 75	63 00	291 00	191 75	185 92
Edinburgh.....	.....	.....	.....	.....	.....	.....
Galway.....	.....	.....	85 65	162 03	.....	.....
Greenfield.....	6 50	9 00	64 00	185 92	210 17	291 00
Hadley.....	6 00	6 50	70 50	205 42	194 00	193 50
Half Moon.....	153 55	185 35	1,144 00	4,650 16	4,781 46	5,301 32
Malta.....	.....	25	174 00	491 69	.....	8 09
Milton.....	156 36	168 50	1,542 50	5,017 37	5,046 89	4,881 50
Moreau.....	* 9 70	12 45	.....	2 42	246 96	402 55
Northumberland.....	.....	.....	.....	.....	.....	.....
Providence.....	.....	.....	.....	.....	.....	.....
Saratoga.....	63 25	67 70	1,133 00	3,561 30	1,986 75	1,988 97
Saratoga Springs.....	906 07	949 22	4,568 44	23,694 52	23 979 87	24,316 65
Stillwater.....	173 43	158 10	952 50	4,723 48	5,399 07	4,736 98
Waterford.....	175 23	126 05	952 00	3,628 46	5,374 75	3,600 62
Wilton.....	.....	.....	.....	.....	.....	.....
Total.....	\$1,737 56	\$1,774 03	\$11,514 07	\$48,494 47	\$49,672 97	\$48,143 93

SCHENECTADY COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Duanesburgh	6	6	7	6	\$41 00	\$13 67
Glenville .....	.....	.....	.....	.....	6 00	.....
Niakayuna	2	2	2	2	18 00	.....
Princeton .....	.....	.....	.....	.....	3 00	4 00
Rorterdam	37	33	37	41	109 00	72 53
Schenectady city	160	138	138	146	2,625 00	816 64
Total	205	179	184	195	\$2,802 00	\$906 84

SCHENECTADY COUNTY — (Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1893-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Duanesburgh	\$12 16	\$11 83	\$64 00	\$679 67	\$596 18	\$579 84
Glenville	4 00	4 00	43 00	196 00	196 40	196 00
Niskayuna						
Princeton						
Rotterdam	76 67	91 20	1,326 83	3,109 82	3,323 82	3,927 15
Schenectady city	928 84	924 82	4,448 90	98,193 68	41,390 76	44,058 57
Total	\$1,031 67	\$1,031 35	\$6,061 73	\$43,073 17	\$15,506 27	\$48,761 56

SCHOHARIE COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1895-96. (Old law.)					Number of certificates in force, April 30, 1897. (New law.)		Number of certificates in force, April 30, 1898. (New law.)		Number of certificates in force, April 30, 1899. (New law.)		Cost of collection under excise boards, 1895-96. (Old law.)		Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	
Blenheim	2	2	2	2	2	2	2	2	2	2	2	99 00	18 00	66 00	6 00
Broome	2	2	2	2	2	2	2	2	2	2	2	18 00	6 25	6 75	6 00
Carlisle	10	10	11	11	11	11	11	12	12	15	15	36 00	36 00	64 50	64 50
Cobleskill	2	2	2	2	2	2	2	2	2	2	2	6 00	6 00	6 00	6 00
Conesville	4	4	4	4	4	4	4	4	4	4	4	18 00	18 00	11 75	11 75
Esperance	5	5	5	5	5	5	5	3	3	4	4	30 00	30 00	14 50	14 50
Fulton	3	3	3	3	3	3	3	2	2	2	2	18 50	18 50	10 50	10 50
Gilboa	6	6	6	6	6	6	6	8	8	8	8	6 00	6 00	22 50	22 50
Jefferson	5	5	5	5	5	5	5	5	5	7	7	18 00	16 00	16 05	16 05
Middleburgh	12	12	12	12	12	12	12	8	8	9	9	27 00	42 00	33 00	33 00
Richmondville	5	5	5	5	5	5	5	4	4	5	5	24 30	24 30	11 50	11 50
Schoharie	5	5	5	5	5	5	5	8	8	8	8	30 00	30 00	38 50	38 50
Seward	14	14	14	14	14	14	14	2	2	2	2	12 00	12 00	5 00	5 00
Sharon	2	2	2	2	2	2	2	2	2	2	2	31 90	31 90	5 00	5 00
Summit	2	2	2	2	2	2	2	2	2	2	2	31 90	31 90	5 00	5 00
Wright	2	2	2	2	2	2	2	2	2	2	2	31 90	31 90	5 00	5 00
Total	74	74	64	64	64	64	64	53	53	71	71	\$349 95	\$349 95	\$242 85	\$242 85

SCHOHARIE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Blenheim .....	.....	\$1 00	\$51 00	\$194 00	.....	\$32 34
Broome .....	.....	6 00	42 00	194 00	.....	191 00
Carlisle .....	.....	.....	53 75	178 50	.....	.....
Cobleskill	\$8 00	71 69	464 00	1,055 92	\$194 00	2,184 56
Conesville	55 75	6 00	37 00	194 00	1,077 59	194 00
Esperance	8 00	12 00	102 00	379 92	192 00	.....
Fulton	12 00	11 50	120 00	468 83	388 00	888 00
Gilboa	9 00	.....	71 20	289 49	291 00	371 83
Jefferson .....	.....	.....	.....	.....	.....	.....
Middleburgh	28 00	25 75	283 00	662 20	772 00	774 25
Richmondville	14 50	15 50	493 95	468 83	468 83	501 18
Schoharie	23 55	18 37	374 30	1,067 00	669 78	594 18
Seward	12 75	14 50	346 82	786 53	395 58	468 83
Sharon	88 11	34 88	362 56	.....	792 34	835 99
Summit .....	.....	1 25	.....	.....	.....	40 43
Wright	6 00	6 00	28 10	161 67	194 00	194 00
Total	\$213 66	\$224 44	\$2,113 85	\$7,070 92	\$6,025 12	\$6,773 54

SCHUYLER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Catherine	2	2	3	2	86 00	.....
Cayuta	23	18	21	22	15 00	\$5 75
Dix	7	6	.....	.....	84 00	84 75
Hector	10	8	7	7	9 00	22 25
Montour	2	2	2	2	54 00	39 66
Orange .....	.....	.....	3	.....	15 00	6 00
Reading	4	3	5	5	6 00
Tyone	27 00	12 00
Total	48	39	40	38	\$216 00	\$172 41

SOMUYLER COUNTY—(Concluded).

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CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1885-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Catherine.....	\$6 09	\$6 00	\$24 00	\$185 92	\$194 00	\$194 00
Cayuta.....	112 25	116 80	948 50	2,688 25	8,187 74	8,359 88
Dix.....	.....	.....	78 50	619 42	.....	.....
Hector.....	.....	.....	231 00	1,199 09	1,053 53	818 03
Montour.....	39 80	25 80	.....	194 00	194 00	194 00
Orange.....	6 00	6 00	.....	.....	194 00	194 00
Reading.....	14 69	9 00	.....	.....	308 23	149 33
Tyrone.....	14 75	17 80	133 00	351 67	393 59	483 87
<i>N. 1897</i>						
<i>Net Total.</i>	\$193 49	\$180 90	\$1,415 00	\$5,241 85	\$5,331 09	\$5,199 11

SENECA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Laws of 1885-98. (Old law.)		Number of certificates in force April 30, 1897. (New law)		Number of certificates in force April 30, 1898. (New law.)		Number of certificates in force April 30, 1899. (New law.)		Cost of collection under excise boards, 1895-96. (Old law.)		Cost of collection under county treasurer for year ending April 30, 1897. (New law.)	
Cavert.....	6	5	1	5	7	5	\$0 00	\$21 80				
Fayette.....	9	8	7	7	7	7	27 00	35 00				
Janius.....	1	1	1	1	1	1	6 00	2 00				
Lodi.....	.....	.....	.....	.....	.....	.....	.....	.....
Ovid.....	15	14	14	14	14	14	12 00	43 55				
Romulus.....	10	8	5	4	5	4	45 00	18 00				
Seneca Falls.....	44	25	27	26	27	26	59 00	212 55				
Tyre.....	.....	.....	.....	.....	.....	.....	108 00	.....			
Varick.....	8	3	3	4	3	4	15 50	8 25				
Waterville.....	30	24	24	23	24	23	122 00	123 60				
Total.....	118	88	82	84	82	84	\$403 50	\$463 75				

STEUBEN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Addison.....	16	12	12	13	\$63 90	\$40 80
Avesa.....	27	53	37	39	23 00	106 64
Bath.....	1	1	1	1	9 60	2 00
Bradford.....	1	1	1	1	18 00	12 00
Canton.....	1	1	1	1	20 57	8 38
Campbell.....	4	4	10	10	9 00	20 03
Canisteo.....	11	11	10	12	84 00	213 80
Caton.....	67	41	44	44	335 00	14 84
Chico.....	8	7	8	7	99 00	4 00
Corning city.....	2	2	2	3	18 00	16 60
Danville.....	6	6	6	5	27 00	6 00
Erwin.....	1	1	1	1	6 00	9 60
Fremont.....	1	1	1	1	700 00	336 17
Greenwood.....	86	58	66	64	18 00	19 83
Hartsville.....	6	5	5	4	6 00	6 67
Hornby.....	1	1	1	1	6 00	4 82
Hornellville city.....	2	3	3	5	9 00	11 33
Hornellville.....	6	6	5	5	24 00	83
Howard.....	2	2	1	1	13 60	9 91
Jasper.....	2	2	2	2	3 00	3 00
Lindley.....	2	2	2	2	3 00	3 00
Prattburgh.....	6	6	5	5	21 10	3 50
Pultney.....	1	1	1	1	60 60	25 40
Rathbone.....	2	2	2	2	51 00	37 85
Thurston.....	2	2	2	2	13 00	6 00
Troupeburgh.....	2	2	2	2	21 00	7 88
Tuscarora.....	16	13	13	13	60 60	25 40
Urbana.....	20	18	19	19	51 00	37 85
Wayland.....	3	3	3	3	13 00	6 00
Wayne.....	3	3	3	3	21 00	7 88
West Union.....	3	3	3	3	6 00	9 00
Wheeler.....	3	3	3	3	6 00	9 00
Woodhull.....	3	3	3	3	6 00	9 00
Total.....	284	264	245	247	\$1,709 57	\$858 13

STURBEN COUNTY — (Continued).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Addison	\$41 18	\$45 33	\$554 02	\$1,999 20	\$1,992 99	\$2,271 34
Avoca	2 00	1 06	.....	.....	98 00	49 00
Bath	122 74	127 83	1,659 15	4,693 78	5,618 10	6,089 33
Bradford .....	.....	.....	.....	98 00	.....	.....
Cameron .....	.....	.....	.....	.....	.....	.....
Campbell .....	.....	.....	.....	.....	.....	.....
Cailetee	27 43	37 50	.....	159 13	1,346 69	1,670 84
Caton .....	.....	.....	.....	.....	.....	.....
Chibeton	19 53	18 83	436 00	897 49	980 47	908 17
Conning city	252 84	253 94	4,310 06	10,183 14	12,297 16	12,209 81
Conning	20 83	14 00	151 00	636 13	145 44	989 00
Danville	4 00	7 67	72 00	196 00	186 00	284 00
Ervin	10 00	9 00	163 00	496 00	490 00	441 00
Fremont .....	.....	.....	.....	.....	.....	.....
Greenwood .....	.....	.....	.....	.....	.....	.....
Hardville .....	.....	.....	.....	.....	.....	.....
Hornby .....	.....	.....	.....	.....	.....	.....
Hornellsville city	388 96	404 10	5,830 70	15,023 16	18,691 15	17,892 58
Hornellsville	10 00	9 67	162 00	480 84	490 00	440 33
Howard	8 17	2 00	.....	33 67	146 83	98 00
Jasper .....	.....	.....	.....	.....	.....	.....
Lindley	4 20	6 17	71 00	202 34	205 80	802 16
Prattsburgh	7 43	8 10	141 40	453 34	864 24	396 90
Pultney	3 33	3 67	.....	16 34	96 67	96 33
Rathbone .....	.....	.....	72 00	427 61	.....	.....
Thurston .....	.....	.....	.....	.....	.....	.....
Tonpsburgh .....	.....	.....	.....	.....	.....	.....
Tuscarora .....	.....	.....	40 90	121 50	.....	.....
Urbana	27 20	20 67	571 00	1,152 83	1,082 81	979 33
Wayland	40 17	38 66	549 00	1,759 99	1,751 49	1,753 01
Wayne	7 83	7 50	82 00	294 00	275 51	267 50
West Union .....	.....	.....	266 00	383 84	.....	.....
Wheeler .....	.....	.....	.....	.....	.....	.....
Woodhull .....	.....	.....	.....	.....	.....	.....
Total	\$639 89	\$1,015 14	\$15,134 26	\$40,266 42	\$46,679 75	\$46,733 63

SUFFOLK COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Babylon	52	46	44	43	\$150 00	\$204 45
Brookhaven	67	58	64	60	172 90	274 45
East Hampton .....	...	...	...	...	9 00	...
Huntington	30	33	32	32	100 00	112 00
Islip	35	39	44	44	200 00	120 07
Riverhead	15	13	12	12	100 00	28 86
Shelter Island .....	...	1	1	1	...	11 25
Smithtown	13	11	13	10	50 00	36 80
Southampton	3	31	86	48	9 00	117 14
Southold	28	27	80	80	200 00	135 02
Total	243	259	276	275	\$990 96	\$1,043 54

SULLIVAN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (New law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-98. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-98. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bethel.....	19	13	14	17	\$9 00	\$47 75
Callicoon.....	7	7	7	7	45 00	20 80
Colection.....	12	12	11	12	27 00	37 80
Delaware.....	16	15	11	16	38 00	43 08
Fallsburgh.....	5	1			45 00	1 25
Forestburgh.....	18	13			9 00	39 80
Fremont.....	7	4	10	12	36 00	17 50
Highland.....	17	19	22	22	27 00	51 17
Liberty.....	2	2	4	4	75 00	6 00
Lumberland.....	2	2	2	2	9 00	24 50
Manakating.....	14	12	12	12	36 80	3 50
Neversink.....		6	6	7	9 00	42 25
Rockland.....	12	13	18	18	26 00	45 80
Thompson.....	15	17	18	21	75 00	13 80
Tusten.....	6	6	5	4	27 00	
Total.....	150	139	135	149	\$691 80	\$401 40

SULLIVAN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise boards, 1888-89. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bethel.....						
Callicoon.....	\$48 25	\$54 14	\$480 00	\$1,346 93	\$1,388 41	\$1,558 77
Cochecton.....	22 25	21 00	188 00	1,062 88	677 75	679 00
Delaware.....	39 06	39 55	324 00	1,145 84	1,077 66	1,093 77
Fallsburgh.....	49 00	60 80	670 00	1,835 26	1,259 38	1,582 53
Forestburgh.....			141 00	40 42		
Fremont.....	33 05	39 25	441 50	1,270 19	979 95	1,135 74
Highland.....	23 80	22 50	266 00	457 50	548 86	485 83
Liberty.....	57 88	74 10	1,465 00	1,596 33	1,794 64	1,954 23
Lumberland.....	6 00	7 00	51 00	194 00	194 00	201 33
Mamakating.....	39 30	36 55	384 00	1,115 50	1,262 26	1,156 79
Neversink.....	20 50	19 58		80 86	543 84	613 83
Rockland.....	43 05	38 50	541 17	1,316 08	1,333 84	1,173 17
Thompson.....	54 87	60 40	1,270 00	1,464 70	1,562 31	1,869 61
Tusten.....	9 70	20 37	143 00	397 70	313 64	587 86
Total.....	\$445 15	\$493 06	\$6,359 67	\$12,424 14	\$12,797 30	\$14,107 45

TIOGA COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law)
Barton	34	30	30	34	\$161 80	\$167 74
Berkshire .....	.....	.....	.....	.....	9 00	.....
Gandor .....	.....	2	.....	2	53 00	.....
Newark Valley .....	.....	.....	.....	.....	12 00	.....
Nichols .....	.....	.....	2	.....	15 00	6 50
Owego	52	35	33	35	155 00	279 85
Richford .....	.....	1	1	1	9 00	7 75
Spencer .....	.....	3	2	2	9 00	7 50
Tioga	5	4	2	5	15 00	14 75
Total	95	77	71	80	\$438 80	\$468 54

TIOGA COUNTY—(Concluded.)

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Barton	\$153 94	\$176 17	\$1,784 46	\$4,894 24	\$4,931 65	\$5,287 16
Berkshire .....	.....	.....	.....	.....	.....	.....
Candor .....	.....	.....	.....	.....	.....	.....
Newark Valley .....	.....	05	.....	14 55	.....	1 61
Nichols .....	.....	.....	.....	.....	.....	.....
Owego	6 00	6 00	125 00	193 50	194 00	194 00
Richford	270 15	243 45	2,390 00	7,990 81	7,159 83	7,071 53
Spencer	8 00	3 00	.....	24 25	97 00	97 00
Tioga	8 50	6 00	.....	242 50	216 50	194 00
Tioga	14 25	13 00	20 00	451 92	377 41	403 66
Total	\$484 84	\$447 67	\$4,319 46	\$12,811 87	\$12,876 41	\$13,228 98

TOMPKINS COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Caroline.....	.....	.....	.....	.....	\$4 00	.....
Danby.....	.....	.....	.....	.....	.....	.....
Dryden.....	10	8	4	2	18 00	\$17 07
Enfield.....	.....	.....	.....	.....	3 00	.....
Groton.....	8	8	2	4	3 00	22 63
Ithaca city.....	54	57	54	58	267 70	312 56
Ithaca.....	5	6	6	6	24 00	13 12
Leansing.....	.....	4	4	4	3 00	1 67
Newfield.....	.....	3	4	3	18 00	92
Ulysses.....	11	9	.....	9	45 00	31 87
Total	88	95	74	86	\$387 70	\$398 85

TOMPKINS COUNTY — (Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise laws, 1888-89. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1888. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Caroline
Danby
Dryden
Enfield
Groton
Ithaca city
Ithaca
Landis
Newfield
Ulysses
Total	\$369 04	\$411 91	\$4,367 82	\$18,893 38	\$16,958 04	\$17,833 90

ULSTER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1893 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law)
Denning	2	.....	.....	1	\$31 00	\$1 67
Keopus	20	16	15	13	127 75	31 90
Gardner	6	6	5	6	27 00	10 70
Hardenburgh .....	.....	.....	.....	.....	.....	.....
Hurley	13	8	8	8	64 12	14 17
Kingston city	183	123	133	133	849 95	764 94
Kingston	3	5	4	4	9 00	8 70
Lloyd	11	10	8	8	55 50	19 00
Marbletown	14	7	6	8	73 50	11 83
Marlborough	6	8	8	10	75 50	15 27
New Paltz	10	8	7	7	69 20	12 17
Oliver .....	.....	.....	.....	.....	9 00	.....
Plattekill .....	.....	.....	.....	.....	33 00	.....
Rochester	6	4	4	6	24 00	6 32
Rosendale	48	43	45	44	103 00	125 17
Sangerfield	67	69	69	55	98 75	182 83
Shandaken	20	16	16	17	45 00	24 02
Shawangunk .....	.....	.....	.....	.....	19 00	.....
Ulster	49	32	35	32	177 00	60 86
Wawarsing	36	37	41	37	24 00	111 53
Woodstock	2	1	1	2	39 00	2 00
Total	493	386	401	397	\$1,955 27	\$1,384 19

ULSTER COUNTY—(Continued.)

CITIES AND TOWNS.	Cost of collection under act of treasurer for year ending April 30, 1893. (New law.)	Cost of collection under act of treasurer for year ending April 30, 1893. (New law.)	Net receipts under act of boards 1893-94. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Denning	\$28 93	43 33	\$11 38	\$64 99	.....	889 33
Esopus	11 50	40 77	392 35	1,513 10	\$1,359 41	1,747 57
Gardner .....	.....	11 00	153 00	534 30	496 83	539 00
Hardenburgh .....	.....	.....	.....	.....	.....	.....
Hurley	16 00	16 00	335 88	694 15	784 00	784 00
Kingston city	909 35	923 33	16,871 91	38,213 77	43,046 47	42,572 94
Kingston	8 00	8 00	.....	426 30	393 00	393 00
Lloyd	14 10	16 10	492 84	581 00	690 90	688 90
Marbletown	15 47	16 00	296 50	579 84	667 66	784 00
Marlborough	13 38	23 90	174 00	739 73	646 84	1,171 10
New Paltz	10 17	10 17	265 80	598 16	498 17	498 17
Olive .....	.....	.....	.....	.....	.....	.....
Platchkill .....	.....	.....	.....	.....	.....	.....
Rochester	6 17	9 17	172 00	310 84	592 18	449 17
Rosendale	131 49	134 50	1,643 65	5,937 17	5,977 74	5,992 19
Saugerties	164 76	167 83	2,472 41	7,700 41	7,752 32	8,243 06
Shandaken	39 53	40 97	530 00	1,436 46	1,552 06	1,574 03
Shawangunk .....	.....	.....	.....	.....	.....	.....
Ulster	74 17	70 87	1,602 00	2,890 76	2,459 17	2,022 96
Wawarsing	116 33	112 17	254 00	5,360 15	5,484 67	5,087 84
Woodstock	2 00	3 66	.....	98 00	98 00	179 67
Total	\$1,560 79	\$1,618 42	\$25,647 61	\$65,967 62	\$72,328 90	\$72,614 96

WARREN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued in force of 1894-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bolton.....	10	2	3	4	\$45 00	\$27 75
Caldwell.....	10	6	5	5	75 00	27 00
Chester.....	6	4	4	4	9 00	22 00
Harris.....	1	2	2	2	9 00	8 25
Holton.....	.....	2	2	.....	9 00	10 75
Johnsburg.....	12	16	13	9	54 74	40 90
Luzerne.....	2	3	3	2	9 00	9 25
Queensbury.....	100	68	71	76	100 00	534 80
Shony Creek.....	.....	2	2	1	9 00	5 75
Thurman.....	2	2	1	1	9 00	4 50
Warrensburg.....	8	8	8	9	27 00	24 30
Total	152	116	114	118	\$353 74	\$715 30

WARREN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)		Cost of collection under county treasurer for year ending April 30, 1899. (New law.)		Net receipts under excise boards, 1898-99. (Old law.)		Net receipts for year ending April 30, 1897. (New law.)		Net receipts for year ending April 30, 1898. (New law.)		Net receipts for year ending April 30, 1899. (New law.)	
Bolton	\$25 00	\$25 75	\$385 09	\$438 97	\$385 09	\$438 97	\$438 97	\$438 97	\$500 03	\$500 03	\$490 95	\$490 95
Caldwell	31 50	30 88	372 83	439 70	372 83	439 70	439 70	439 70	520 18	520 18	619 14	619 14
Chester	24 70	23 20	161 60	432 14	161 60	432 14	432 14	432 14	473 63	473 63	426 15	426 15
Hague	6 30	.....	31 00	208 43	31 00	208 43	208 43	208 43	203 70	203 70	.....	.....
Horton	12 00	31 25	.....	247 59	.....	247 59	247 59	247 59	238 00	238 00	827 09	827 09
Johnsburg	34 50	15 25	290 25	1,255 77	290 25	1,255 77	1,255 77	1,255 77	1,115 50	1,115 50	459 75	459 75
Luzerne	10 00	10 00	86 00	249 09	86 00	249 09	249 09	249 09	265 60	265 60	273 33	273 33
Queensbury	542 75	598 70	4,921 04	16,890 22	4,921 04	16,890 22	16,890 22	16,890 22	16,967 25	16,967 25	17,961 62	17,961 62
Stony Creek	4 75	6 75	.....	185 92	.....	185 92	185 92	185 92	153 59	153 59	151 59	151 59
Thurman	3 00	3 00	51 00	145 00	51 00	145 00	145 00	145 00	97 00	97 00	97 00	97 00
Warrensburg	43 30	43 40	213 00	719 04	213 00	719 04	719 04	719 04	1,219 52	1,219 52	1,236 61	1,236 61
Total	\$727 89	\$755 18	\$6,551 13	\$21,872 87	\$6,551 13	\$21,872 87	\$21,872 87	\$21,872 87	\$21,743 40	\$21,743 40	\$22,563 23	\$22,563 23

WASHINGTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Arcyle.....	5	.....	.....	.....	\$18 00	.....
Cambridge.....	4	.....	.....	.....	85 53	\$28 75
Dresden.....	2	.....	.....	.....	38 09	9 50
Easton.....	2	.....	.....	.....	107 00	18 50
Fort Ann.....	2	.....	.....	.....	6 00	30 50
Fort Edward.....	41	.....	.....	.....	124 60	131 90
Granville.....	28	.....	.....	.....	253 00	119 15
Greenwich.....	13	.....	.....	.....	86 00	67 50
Hampton.....	9	.....	.....	.....	18 09	24 00
Hartford.....	2	.....	.....	.....	9 00	3 80
Hebron.....	.....	.....	.....	.....	9 00	.....
Jackson.....	.....	.....	.....	.....	9 00	.....
Kingsbury.....	17	.....	.....	.....	144 00	87 38
Pattam.....	.....	.....	.....	.....	6 00	.....
Malen.....	8	.....	.....	.....	115 00	46 55
White Creek.....	9	.....	.....	.....	84 00	44 25
Whitehall.....	31	.....	.....	.....	75 00	131 65
Total.....	173	165	179	169	\$1,096 19	\$718 91

WASHINGTON COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Net receipts under excise boards, 1886-87. (Old law.)	Net receipts for year ending April 30, 1887. (New law.)	Net receipts for year ending April 30, 1888. (New law.)	Net receipts for year ending April 30, 1889. (New law.)
Argyle.....	\$31 15	\$38 15	\$201 41	\$831 59	\$1,007 18	\$645 53
Cambridge.....	11 75	10 75	86 50	240 50	254 98	247 00
Cradsen.....	13 00	12 00	.....	533 50	533 00	533 00
Easton.....	30 25	15 00	9 00	533 63	598 43	401 06
Fort Ann.....	192 15	123 60	1,649 58	4,081 47	6,146 19	3,732 41
Fort Edward.....	128 60	129 55	1,037 53	3,577 53	3,933 08	4,055 45
Granville.....	65 50	63 25	1,464 00	1,997 09	1,987 83	2,012 75
Greenwich.....	29 75	33 25	567 00	776 00	923 60	925 08
Hampton.....	.....	30	.....	106 70	4 88	29 10
Hartford.....	.....	.....	.....	.....	.....	.....
Herkon.....	.....	.....	.....	.....	.....	.....
Johnson.....	98 75	97 85	556 00	2,560 65	2,926 24	2,686 72
Kingsbury.....	.....	.....	.....	.....	.....	.....
Potsdam.....	46 30	43 80	.....	1,503 35	1,388 62	1,311 12
Salem.....	58 50	43 50	602 00	1,534 75	1,167 84	1,374 17
White Creek.....	118 60	126 30	1,068 62	3,866 68	2,151 40	3,673 06
Whitshall.....	.....	.....	.....	.....	.....	.....
Total.....	\$790 45	\$717 00	\$7,261 63	\$21,064 49	\$24,489 19	\$21,622 63

WAYNE COUNTY.

COMPARATIVE TABLE.

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1893-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Arcadia.....	29	23	20	19	\$117 00	\$131 55
Butler.....	1	1	1	1	6 00	73 05
Galen.....	17	14	19	16	108 00	11 55
Huron.....	5	2	2	2	70 80	197 25
Lyons.....	41	36	28	29	108 00	1 50
Macedon.....	1	3	3	3	9 00	.....
Marion.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....
Palmyra.....	19	18	18	16	108 00	78 94
Rose.....	.....	.....	.....	.....	12 00	.....
Sevannah.....	6	4	4	4	23 00	18 60
Sodus.....	.....	7	12	14	37 00	9 25
Walworth.....	.....	.....	.....	.....	12 00	.....
Williamson.....	.....	.....	.....	.....	3 00	.....
Wolcott.....	9	9	4	9	43 80	23 75
Total.....	128	117	111	113	\$456 80	\$638 84

WAYNE COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1898. (New law.)
Arcadia.....	\$122 85	\$123 36	\$902 57	\$3,923 20	\$3,672 65	\$3,503 31
Butler.....	3 00	3 00	.....	16 17	.....	97 00
Galen.....	92 22	79 55	502 30	2,296 28	2,851 85	2,405 45
Huron.....	11 50	11 50	63 20	273 45	255 18	255 18
Lyons.....	164 70	171 46	1,278 29	5,761 08	4,825 29	4,798 12
Macedon.....	7 90	6 10	.....	48 51	226 33	197 23
Marion.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....
Palmyra.....	81 68	69 00	842 00	2,452 31	2,444 99	2,164 33
Rose.....	.....	.....	.....	.....	.....	.....
Savannah.....	7 45	9 45	164 50	369 83	240 88	305 55
Sodus.....	31 75	39 80	.....	299 11	903 26	1,161 26
Walworth.....	.....	.....	.....	.....	.....	.....
Williamson.....	.....	.....	.....	.....	.....	.....
Wolcott.....	60	4 35	376 20	735 58	19 40	140 65
Total.....	\$622 35	\$617 57	\$4,189 06	\$16,174 52	\$15,601 53	\$15,028 68

WESTCHESTER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, laws of 1895-96. (Old law.)	Number of certificates in force, April 30, 1897. (New law.)	Number of certificates in force, April 30, 1898. (New law.)	Number of certificates in force, April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bedford.....	10	17	18	19	\$12 00	\$28 27
Carlisle.....	100	102	91	86	405 96	232 40
East Chester.....	41	20	20	21	141 00	41 50
Greenburgh.....	89	100	107	104	608 50	\$21 59
Harrison.....	8	9	9	7	90 56	17 33
Lewisboro.....		3			9 00	5 00
Mamaroneck.....	21	26	31	35	108 00	54 22
Mount Pleasant.....	36	35	34	34	105 00	97 15
Mount Vernon city.....	72	83	93	94	204 90	495 80
New Castle.....	6	6			87 00	13 20
New Rochelle.....	72	76	80	79	388 50	392 30
North Castle.....	10	10	7	7	129 00	19 17
North Salem.....	5	7	7	6	33 00	18 17
Ossining.....	67	54	58	55	253 53	269 08
Pelham.....	2			6	95 05	4 00
Peenridge.....		3				3 00
Eye.....	84	88	89	84	185 00	325 01
Scarsdale.....						
Somers.....	9	10			51 00	21 50
White Plains.....	38	41	46	50	178 60	189 63
Yonkers city.....	208	196	213	215	2,000 60	1,287 11
Yorktown.....	9	14	10	8	45 00	27 70
Total.....	882	897	913	910	\$6,763 99	\$3,897 07

WESTCHESTER COUNTY—(Concluded).

CITIES AND TOWNS.

	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1903-06. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bedford.....	\$35 90	\$33 43	\$618 00	\$1,335 07	\$1,617 44	\$1,554 50
Cortland.....	\$20 50	\$46 28	4,096 62	15,663 64	14,887 87	15,792 91
East Chester.....	43 27	71 32	1,503 16	1,358 51	1,488 46	2,894 91
Greenburgh.....	\$31 00	\$32 40	3,632 72	15,268 38	15,750 66	15,754 29
Harrison.....	17 00	17 50	269 50	799 84	833 00	715 33
Levittown.....	.....	.....	.....	245 90	.....	.....
Mamaroneck.....	100 30	105 43	1,256 00	2,475 37	4,748 04	4,732 56
Mount Pleasant.....	79 29	79 50	912 00	4,632 55	3,772 79	3,787 16
Mount Vernon city.....	571 02	613 58	9,749 60	23,344 68	27,104 80	28,313 56
New Castle.....	.....	.....	183 00	597 80	.....	.....
New Rochelle.....	424 93	413 63	8,991 50	18,632 70	19,231 75	18,734 70
North Castle.....	13 67	14 50	243 50	680 33	586 84	668 32
North Salem.....	13 10	10 10	312 00	645 17	592 90	484 90
Ossining.....	247 70	232 27	2,142 97	11,934 31	11,837 30	11,181 07
Pelham.....	.....	9 67	.....	196 00	.....	473 67
Poundridge.....	.....	.....	.....	147 00	.....	.....
Rye.....	\$386 00	\$77 65	\$,244 25	15,300 50	16,180 69	17,888 17
Scarsdale.....	.....	.....	199 00	.....	.....	.....
Sterling.....	150 40	167 22	1,090 75	1,028 50	7,088 27	7,814 44
White Plains.....	1,368 28	1,899 13	14,659 00	60,735 15	64,677 17	64,689 08
Yonkers city.....	27 33	17 53	315 00	1,357 81	1,097 69	816 51
Yorktown.....	.....	.....	.....	.....	.....	.....
Total.....	\$4,197 77	\$4,231 74	\$69,263 58	\$182,837 38	\$191,843 17	\$195,946 96

ULSTER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law)
Donning	2	16	.....	1	\$21 00	\$1 67
Esopus	20	6	15	13	127 75	31 90
Gardiner	6	.....	5	6	27 00	10 70
Hardenburgh .....	.....	.....	.....	.....	.....	.....
Hurley	13	8	8	8	64 12	14 17
Kingston city	158	133	133	133	849 95	764 94
Kingston	2	5	4	4	9 00	8 70
Lloyd	11	10	8	8	55 50	19 00
Marbletown	14	7	6	8	72 50	11 83
Marlborough	6	8	8	10	15 27	15 27
New Falz	10	8	7	7	69 20	12 17
Olive .....	.....	.....	.....	.....	9 00	.....
Plattekill .....	.....	.....	.....	.....	33 00	.....
Rochester	6	4	4	6	24 00	6 33
Rosendale	46	48	45	44	108 00	126 17
Saugerties	67	59	60	56	96 75	162 83
Shandaken	20	16	16	17	45 00	24 02
Shawangunk .....	.....	.....	.....	.....	18 00	.....
Ulster	49	32	35	32	177 00	60 86
Wawarsing	36	37	41	37	24 00	111 53
Woodstock	2	1	1	2	89 06	3 00
Total	493	398	401	397	\$1,955 37	\$1,384 19

ULSTER COUNTY—(Concluded.)

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Denning	223 93	42 33	\$11 32	\$44 99	.....	839 23
Keopus	11 50	40 77	392 35	1,513 10	\$1,359 41	1,747 57
Gardiner .....	.....	11 00	153 00	524 30	496 83	539 00
Hardenburgh .....	.....	.....	.....	.....	.....	.....
Hurley	16 00	16 00	325 88	694 15	784 00	784 00
Kingston city	909 85	925 38	10,871 91	94,212 77	43,066 47	42,572 94
Kingston	8 00	8 00	.....	426 80	392 00	392 80
Lloyd	14 10	16 10	492 84	931 00	690 90	688 90
Marbletown	15 67	16 00	296 50	579 84	667 66	784 00
Marlborough	13 96	23 90	174 09	739 72	646 64	1,171 10
New Paltz	10 17	10 17	246 80	596 16	498 17	498 17
Olive .....	.....	.....	.....	.....	.....	.....
Plattekill .....	.....	.....	.....	.....	.....	.....
Rochester	6 17	9 17	172 00	310 34	302 16	449 17
Rosendale	131 43	124 50	1,643 65	5,937 17	5,977 74	5,592 19
Sangerdes	164 76	187 93	2,472 41	7,700 41	7,752 32	8,342 06
Shandaken	39 85	40 97	630 00	1,456 46	1,552 66	1,674 03
Shawangunk .....	.....	.....	.....	.....	.....	.....
Ulaters	74 17	70 87	1,602 00	2,890 76	3,459 17	3,022 98
Wawarsing	115 33	112 17	254 09	5,200 15	5,434 67	5,087 84
Woodstock	2 00	3 66	.....	98 00	96 00	179 67
Total	\$1,560 79	\$1,613 42	\$25,647 61	\$45,967 62	\$73,329 90	\$73,614 96

WARREN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under county treasurer for year ending April 30, 1897. (Old law.)	
					Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	
Bolton.....	10	3	3	4	\$45 00	\$1 07
Caldwell.....	10	6	5	5	78 00	1 90
Chester.....	6	4	4	4	9 00	1 70
Hague.....	1	2	2	2	9 00	7
Horton.....	1	2	2	2	9 00	
Johnsburg.....	12	16	13	9	64 74	
Luzerne.....	3	3	3	3	9 00	
Queensbury.....	100	68	71	76	100 00	534 70
Stony Creek.....	3	2	2	1	9 00	5 70
Thurman.....	3	2	1	1	9 00	4 80
Warrensburg.....	8	8	8	9	27 00	24 30
Total	152	116	114	118	\$358 74	\$715 30

April 30, 1896 (old law), together with the April 30, 1897, April 30, 1898, and

WARREN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)		Cost of collection under county treasurer for year ending April 30, 1899. (New law.)		Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)		Net receipts for year ending April 30, 1898. (New law.)		Net receipts for year ending April 30, 1899. (New law.)	
Bolton	\$25 00	\$25 75	\$335 09	\$488 97	\$335 09	\$488 97	\$500 03	\$480 95			
Caldwell	31 50	30 88	373 83	639 70	373 83	639 70	520 18	619 14			
Chester	24 70	22 30	161 60	432 14	161 60	432 14	473 63	426 15			
Hague	6 30	.....	31 00	208 43	31 00	208 43	203 70	.....		
Horicon	13 00	31 35	.....	247 59	.....	247 59	238 00	827 09			
Johnsburg	34 50	15 25	280 26	1,235 77	280 26	1,235 77	1,115 50	459 75			
Leavenworth	10 00	10 00	88 00	249 09	88 00	249 09	285 60	273 33			
Queensbury	543 75	568 70	4,621 04	16,890 23	4,621 04	16,890 23	16,957 25	17,981 63			
Stony Creek	4 75	6 75	.....	185 03	.....	185 03	158 59	151 59			
Thurman	8 00	8 00	51 00	145 50	51 00	145 50	97 00	97 00			
Warrensburg	43 39	43 40	218 00	719 04	218 00	719 04	1,219 52	1,236 61			
Total	\$727 89	\$755 13	\$5,551 13	\$21,372 87	\$5,551 13	\$21,372 87	\$21,743 40	\$22,568 23			

WARREN COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bolton.....	10	3	3	4	\$45 00	\$27 75
Caldwell.....	10	6	5	5	78 00	27 00
Chester.....	6	4	4	4	9 00	22 05
Hague.....	1	2	2	.....	9 00	8 25
Horicon.....	.....	2	2	.....	9 00	10 75
Johnsburg.....	12	16	13	9	64 74	40 90
Luzerne.....	3	3	3	3	9 00	9 25
Queensbury.....	8	68	71	76	100 00	534 80
Stony Creek.....	100	2	2	1	9 00	5 75
Thurman.....	.....	2	1	1	9 00	4 50
Warrensburg.....	3	8	8	9	27 00	24 30
Total	192	116	114	118	\$358 74	\$715 30

WARREN COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1898-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Bolton	\$25 00	\$25 75	\$335 09	\$488 97	\$500 03	\$490 95
Caldwell	21 50	30 88	873 83	639 70	520 18	619 14
Chester	24 70	23 20	161 60	432 14	473 63	426 15
Hague	6 30	.....	31 00	208 43	203 70	.....
Horicon	13 00	31 25	.....	247 59	238 00	827 09
Johnsburg	84 50	15 25	290 26	1,255 77	1,115 50	459 75
Lincoln	10 00	10 00	86 00	249 09	285 60	273 33
Queensbury	543 75	566 70	4,921 04	16,800 22	16,957 25	17,961 62
Stony Creek	4 75	6 75	.....	185 92	153 59	151 59
Thurman	3 00	.....	51 00	145 50	97 00	97 00
Warrensburg	43 89	43 40	213 00	719 04	1,219 52	1,236 61
Total	\$727 89	\$755 13	\$5,551 13	\$21,372 87	\$21,743 40	\$22,563 23

WASHINGTON COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued. Law of 1894-96. (Old law.)	Number of certificates in force. April 30, 1897. (New law.)	Number of certificates in force. April 30, 1898. (New law.)	Number of certificates in force. April 30, 1899. (New law.)	Cost of collection under excise boards, 1894-96. (Old law.)	Cost of collection under county treasurers for year ending April 30, 1897. (New law.)
Argyle.....	5	6	8	8	\$18 00	\$48 75
Cambridge.....	4	2	2	2	49 59	9 50
Dresden.....	3	4	3	3	95 00	15 50
Easton.....	2	5	6	3	107 00	6 00
Fort Allen.....	41	95	41	42	124 60	50 50
Fort Edward.....	28	27	30	28	235 00	131 00
Granville.....	13	14	14	15	119 15	119 15
Greenwich.....	19	8	10	10	28 00	67 50
Hampden.....	2	2	1	3	18 00	24 00
Hartford.....					3 00	3 80
Hebron.....					9 00	
Jackson.....	17	19	22	11	144 00	87 20
Kingsbury.....					6 00	
Putnam.....	8	12	12	18	115 00	46 65
Malen.....	9	9	7	9	64 00	44 25
White Creek.....	31	23	23	26	75 00	131 65
Whitehall.....						
Total.....	173	165	179	169	\$1,000 19	\$718 91

WASHINGTON COUNTY—(Concluded).

CITIES AND TOWNS.	CITIES AND TOWNS.				
	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1886. (New law.)	Net receipts under excise boards, 1886-88. (Old law.)	Net receipts for year ending April 30, 1887. (New law.)	Net receipts for year ending April 30, 1888. (New law.)
Argyle.....	\$21 15	\$26 15	\$201 41	\$831 58	\$845 53
Cambridge.....	11 75	10 75	88 50	240 50	247 60
Dresden.....	12 00	12 00	.....	538 50	588 00
Easton.....	30 25	15 00	9 00	538 68	588 00
Fort Ann.....	192 15	123 60	1,649 58	4,031 47	4,011 64
Fort Edward.....	128 60	129 55	1,087 52	3,877 53	3,723 41
Granville.....	65 50	62 25	1,484 00	1,967 08	4,055 46
Greenwich.....	29 75	33 35	547 00	776 00	2,013 75
Hampton.....	.....	.....	.....	108 70	926 08
Hartford.....	.....	.....	.....	.....	29 10
Hebron.....	.....	.....	.....	.....	.....
Jackson.....	.....	.....	.....	.....	.....
Kingsbury.....	98 75	97 58	556 00	2,550 65	2,686 72
Potsdam.....	.....	.....	.....	.....	.....
Salem.....	46 20	43 50	.....	1,408 15	1,311 15
White Creek.....	85 50	43 50	602 00	1,436 75	1,374 17
Whitehall.....	118 60	126 80	1,068 62	3,866 68	3,673 08
Total.....	\$790 45	\$717 00	\$7,261 63	\$21,984 49	\$21,622 62

WAYNE COUNTY.

COMPARATIVE TABLE.

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1898 (old law) together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1896, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Armadia.....	29	23	20	19	\$117 00	\$131 55
Butler.....	1	1	1	1	6 00	50
Galen.....	17	14	19	16	108 08	72 05
Huron.....	5	2	2	2	70 80	11 55
Lyons.....	41	36	28	29	108 08	197 25
Macedon.....	1	3	3	3	9 00	1 50
Marion.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....
Palmyra.....	19	13	18	16	108 00	78 94
Rose.....	.....	.....	.....	.....	12 00	.....
Savannah.....	6	4	4	4	33 00	13 50
Sodus.....	.....	7	13	14	27 00	9 25
Walworth.....	.....	.....	.....	.....	12 08	.....
Williamson.....	.....	.....	.....	.....	3 00	.....
Wolcott.....	9	9	4	9	43 88	23 75
Total.....	123	117	111	113	\$453 98	\$538 84

WAYNE COUNTY—(Continued).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1898. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Arcadia.....	\$122 25	\$123 36	\$962 57	\$2,922 20	\$3,672 65	\$3,508 31
Butler.....	3 00	3 00	.....	16 17	97 60	97 00
Galen.....	92 82	79 55	502 30	2,296 28	2,851 85	2,405 45
Huron.....	11 50	11 50	63 20	273 45	255 18	255 18
Lyons.....	164 70	171 46	1,278 29	5,761 08	4,835 29	4,798 12
Macedon.....	7 00	6 10	.....	48 51	226 33	187 23
Marion.....	.....	.....	.....	.....	.....	.....
Ontario.....	.....	.....	.....	.....	.....	.....
Palmyra.....	81 68	69 00	842 00	2,452 31	2,444 99	2,164 33
Rose.....	.....	.....	.....	.....	.....	.....
Savannah.....	7 45	9 45	164 50	369 83	240 88	305 55
Sodus.....	81 75	39 80	.....	290 11	968 26	1,161 86
Walworth.....	.....	.....	.....	.....	.....	.....
Williamson.....	.....	.....	.....	.....	.....	.....
Wolcott.....	60	4 85	376 20	735 58	19 40	140 65
Total.....	\$522 35	\$517 57	\$4,189 06	\$16,174 52	\$15,601 83	\$15,028 68

WESTCHESTER COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Bedford.....	10	17	18	19	\$12 00	\$28 27
Cortlandt.....	100	102	91	86	332 40	332 40
East Chester.....	41	20	20	21	405 96	41 50
Greenburgh.....	89	100	107	104	608 56	321 59
Harrison.....	8	9	9	7	90 50	17 33
Lewisboro.....	.....	8	.....	.....	9 00	5 00
Mamaroneck.....	21	26	31	35	108 00	54 22
Mount Pleasant.....	36	35	34	34	105 00	87 15
Mount Vernon city.....	72	82	92	94	204 90	406 80
New Castle.....	6	6	.....	.....	87 00	13 20
New Rochelle.....	72	75	80	79	369 50	392 30
North Castle.....	10	10	7	7	129 00	19 17
North Salem.....	5	7	7	6	33 00	13 17
Ossining.....	67	54	58	55	253 53	259 08
Pelham.....	2	.....	.....	6	95 05	4 00
Poundridge.....	.....	.....	.....	.....	.....	3 00
Putnam.....	84	88	89	84	135 00	325 01
Saratoga.....	.....	.....	.....	.....	.....	.....
Somerset.....	9	10	.....	.....	51 00	21 50
White Plains.....	33	41	46	50	178 40	159 63
Yonkers city.....	203	196	213	215	2,000 40	1,287 11
Yorktown.....	9	14	10	8	45 00	27 70
Total.....	882	897	913	919	\$5,762 99	\$3,897 07

WESTCHESTER COUNTY—(Continued).

CITIES AND TOWNS.

	Collection under county treasurer for year ending April 30, 1888. (New law.)	Collection under county treasurer for year ending April 30, 1889. (New law.)	Net receipts under excise boards, 1885-86. (Old law.)	Net receipts for year ending April 30, 1887. (New law.)	Net receipts for year ending April 30, 1888. (New law.)	Net receipts for year ending April 30, 1889. (New law.)
Bedford.....	685 90	938 43	\$618 00	\$1,595 07	91,617 44	\$1,554 50
Cortlandt.....	320 50	346 28	4,096 62	15,662 64	14,887 87	15,792 91
East Chester.....	42 87	71 22	1,503 16	1,568 51	1,988 46	2,684 91
Greenburgh.....	331 00	332 40	2,632 73	15,266 38	15,760 66	15,754 29
Harrison.....	17 00	17 50	269 50	789 34	833 00	715 83
Levittown.....	100 30	103 43	1,256 00	245 00	4,748 04	4,752 50
Mount Pleasant.....	79 29	79 50	912 00	4,922 85	2,772 79	2,787 16
Mount Vernon city.....	571 02	613 53	9,749 60	23,344 08	27,104 80	28,213 56
New Castle.....	424 93	413 63	183 00	597 80	19,231 75	18,734 70
North Castle.....	12 67	14 50	8,991 50	890 83	586 34	663 83
North Salem.....	12 10	10 10	212 00	645 17	592 90	484 90
Ossining.....	247 70	232 27	2,142 97	11,934 31	11,387 30	11,181 07
Pelham.....	.....	9 87	.....	198 00	.....	473 87
Poundridge.....	.....	.....	.....	147 00	.....	.....
Rye.....	338 00	377 65	8,244 25	15,800 50	16,180 69	17,388 17
Saratoga.....	.....	.....	.....	.....	.....	.....
Sumner.....	150 40	167 23	199 00	1,023 50	7,086 27	7,814 44
White Plains.....	1,398 26	1,899 13	1,980 75	5,732 87	64,877 17	64,880 03
Yonkers city.....	27 33	17 53	14,689 00	60,735 15	1,097 69	815 51
Yonkers town.....	.....	.....	315 00	1,387 31	.....	.....
Total.....	94,187 77	94,231 74	\$69,253 58	\$183,837 86	\$191,843 17	\$195,946 96

WYOMING COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Arcade.....	6	6	5	4	\$36 00	\$18 00
Attica.....	15	15	15	12	120 00	78 92
Bearington.....	10	5	5	5	39 00	16 75
Castile.....	1	8	.....	.....	6 00	41 60
Covington.....	.....	.....	.....	.....	.....	.....
Eagle.....	2	2	2	2	9 00	6 00
Gainesville.....	10	10	12	12	18 60	28 55
Genesee Falls.....	5	4	3	4	24 00	8 75
Java.....	10	9	8	8	56 50	20 00
Middlebury.....	.....	.....	.....	.....	3 00	.....
Orangeville.....	.....	.....	.....	.....	.....	.....
Perry.....	.....	.....	.....	.....	89 25	.....
Pike.....	5	3	2	2	21 00	10 60
Sheldon.....	14	11	11	13	63 50	30 60
Warsaw.....	11	13	.....	11	111 66	64 89
Wethersfield.....	3	2	3	3	9 00	6 75
Total.....	92	89	95	78	\$905 91	\$321 41

WYOMING COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Attole.....	\$15 00	\$15 00	\$326 92	\$532 90	\$495 00	\$451 67
Attola.....	79 45	70 50	550 00	2,401 92	2,368 88	2,229 50
Bennington.....	16 00	19 00	293 50	174 81	459 01	506 00
Castile.....	.....	.....	14 00	1,178 40	.....	.....
Corydon.....	6 30	6 00	15 00	194 00	203 70	194 00
Earle.....	36 05	45 00	627 00	323 12	1,165 62	1,455 00
Gainesville.....	9 00	11 75	89 00	282 82	281 00	379 93
Genesee Falls.....	24 00	22 80	283 50	640 68	709 33	712 20
Idaho.....	.....	.....	.....	.....	.....	.....
Madison.....	.....	.....	.....	.....	.....	.....
Middebury.....	.....	.....	.....	.....	.....	.....
Orangeville.....	.....	.....	.....	.....	.....	.....
Perry.....	.....	.....	.....	.....	.....	.....
Pike.....	6 00	6 00	80 50	284 40	184 00	184 00
Sheldon.....	31 00	34 50	313 50	922 74	927 34	1,116 51
Warsaw.....	.....	.....	1,103 34	1,998 03	.....	278 86
Wethersfield.....	9 00	9 00	81 00	218 25	291 00	291 00
Total.....	\$231 80	\$248 17	\$3,747 26	\$10,057 37	\$7,094 88	\$7,807 66

YATES COUNTY.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Barrington .....	.....	.....	.....	.....	.....	.....
Benion .....	.....	.....	.....	.....	.....	.....
Italy .....	.....	.....	.....	.....	.....	.....
Jernsalem .....	.....	.....	.....	.....	.....	.....
Middlesex .....	.....	.....	.....	.....	.....	.....
Milo	31	28	32	33	125 00	\$158 92
Potter	3	3	3	3	9 00	11 25
Starkey	5	7	6	5	9 00	16 80
Torrey	2	2	2	2	118 00	6 30
Total	41	40	43	43	\$309 00	\$198 27

YATES COUNTY—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1896. (New law.)	Net receipts for year ending April 30, 1896. (New law.)
Barrington.....
Benton.....
Italy.....
Jerusalem.....
Middlesex.....
Milo.....
Porter.....
Starkey.....
Torrey.....
Total.....	\$189 55	\$191 06	\$1,923 00	\$5,695 06	\$5,096 11	\$5,850 20

STATE COMMISSIONER OF EXCISE.

COMPARATIVE TABLE

Showing the number of licenses issued, cost of collection, and net receipts under excise boards for the year ending April 30, 1896 (old law), together with the number of tax certificates in force, cost of collection under county treasurers, and the net receipts for the years ending April 30, 1897, April 30, 1898, and April 30, 1899 (new law).

CITIES AND TOWNS.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Steamboats, cars, bottlers, etc.....	*180	70	147	98	*42,995 98	.....

*For the year ending September 30, 1896.

STATE COMMISSIONER OF EXCISE—(Concluded).

CITIES AND TOWNS.	Cost of collection under county treasurer for year ending April 30, 1888. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1896-99. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Steamboats, cars, bottlers, etc.....	\$24,144 61	\$13,216 97	\$20,576 76	\$22,419 93

*For year ending September 30, 1895.

SUMMARY OF PRECEDING TABLES.

COUNTIES.	Number of licenses issued, Laws of 1895-96. (Old law.)	Number of certificates in force April 30, 1897. (New law.)	Number of certificates in force April 30, 1898. (New law.)	Number of certificates in force April 30, 1899. (New law.)	Cost of collection under excise boards, 1895-96. (Old law.)	Cost of collection under county treasurer for year ending April 30, 1897. (New law.)
Albany.....	1,218	987	852	839	\$11,445 08	\$2,964 78
Allegany.....	65	72	63	75	321 70	238 59
Broome.....	208	196	201	215	2,992 15	991 01
Cattaraugus.....	199	203	203	202	833 89	565 32
Cayuga.....	215	171	178	181	1,790 51	739 66
Chautauque.....	203	190	198	194	1,269 24	860 45
Chemung.....	321	235	228	221	2,085 89	1,185 96
Chenango.....	92	90	91	91	596 50	405 70
Clinton.....	138	111	122	132	372 23	641 65
Columbia.....	236	197	172	183	1,541 18	938 82
Cortland.....	42	62	53	53	207 00	341 31
Delaware.....	95	87	83	84	341 05	327 08
Dutchess.....	404	341	342	324	2,461 27	1,386 80
Essex.....	2,951	2,072	2,109	2,068	7,953 96	.....
Franklin.....	99	85	79	88	536 54	332 08
Fulton.....	141	132	137	142	674 00	335 22
Genesee.....	96	88	83	82	679 15	577 86
Greene.....	173	128	96	94	489 60	491 15
Hamilton.....	46	31	23	24	617 30	674 39
Herkimer.....	252	202	201	199	373 55	92 50
Jefferson.....	229	207	190	212	664 33	747 94
Kings.....	4,702	3,644	3,787	3,777	1,057 82	746 11
Lewis.....	111	109	99	101	15,700 00	.....
Livingston.....	111	127	98	102	438 20	243 53
Madison.....	174	140	152	148	547 90	444 43
Monroe.....	876	707	711	721	645 71	644 24
Montgomery.....	256	217	237	242	6,891 84	2,533 06
Nassau.....	438	284	282	282	1,142 39	832 87
New York.....	8,906	7,295	7,752	7,590	445 70	1,020 84
Niagara.....	415	330	326	330	134,290 27	.....
Oneida.....	789	535	544	538	2,860 25	1,558 56
Ontario.....	962	704	729	708	3,993 28	2,469 29
Oranget.....	149	120	117	117	8,074 32	2,374 32
Orange.....	533	456	456	456	920 25	774 08
Orleans.....	75	58	51	62	2,628 75	2,025 12
Oswego.....	293	201	213	217	858 78	904 04
					1,348 85	863 51

Chicago	180	149	126	185	300 85	641 75
Clinton	61	55	45	53	224 67	179 98
Crawford	1,206	1,080	1,066	1,169	4,199 36	4,139 49
DeKalb	908	824	696	691	2,498 19	1,978 86
Richmond	543	436	437	411	2,419 75	2,666 17
Rockland	236	196	179	310	564 00	912 34
St. Lawrence	198	173	168	176	854 23	563 78
Saratoga	401	373	364	268	1,108 41	1,677 41
Schenectady	205	179	184	195	2,802 00	3,056 84
Schoharie	74	64	68	71	2,849 98	242 88
Schoyler	48	39	40	38	216 00	172 41
Seneca	118	83	82	84	403 50	463 75
Sevier	284	284	265	247	1,769 57	858 12
Stafford	243	259	276	275	980 90	1,043 54
Sullivan	150	189	185	149	501 00	1,481 40
Tioga	96	77	71	86	438 90	463 54
Tompkins	48	95	74	86	387 70	399 85
Ulster	498	398	401	397	1,955 27	1,824 19
Warren	153	116	114	118	358 74	715 30
Washington	173	165	179	169	1,090 19	718 91
Wayne	128	117	111	118	854 39	588 84
Westchester	832	887	913	910	5,762 96	3,897 07
Wyoming	22	89	98	76	605 91	331 41
Yates	41	40	43	43	309 00	193 27
Total counties	32,237	26,762	27,331	27,374	\$249,787 38	\$57,847 69
State Commissioner of Excise	180	70	147	98	2,985 39	.....
Total	33,437	26,832	27,478	27,372	\$252,782 77	\$57,847 69

* For the year ending September 30, 1895.

SUMMARY OF PRECEDING TABLES—(Concluded).

COUNTIES.	Cost of collection under county treasurer for year ending April 30, 1896. (New law.)	Cost of collection under county treasurer for year ending April 30, 1899. (New law.)	Net receipts under excise boards, 1895-96. (Old law.)	Net receipts for year ending April 30, 1897. (New law.)	Net receipts for year ending April 30, 1898. (New law.)	Net receipts for year ending April 30, 1899. (New law.)
Albany.....	\$3,350 19	\$3,336 69	\$116,616 07	\$281,421 91	\$311,214 85	\$307,369 69
Allegany.....	245 89	267 28	1,219 31	7,439 34	7,593 01	8,333 58
Broomfield.....	1,016 95	1,115 53	12,624 85	46,205 05	47,918 08	50,617 43
Cattaraugus.....	716 94	710 30	9,511 96	36,416 98	33,471 69	32,694 43
Cayuga.....	876 54	922 17	15,607 07	34,809 38	41,671 38	41,337 80
Chautauqua.....	937 43	940 44	23,094 79	39,554 00	43,185 11	43,477 50
Chemung.....	1,386 38	1,328 85	15,292 86	54,518 26	63,024 57	61,034 53
Chenango.....	382 59	391 37	8,693 48	12,931 81	11,753 66	11,965 40
Columbia.....	693 78	668 80	4,294 45	18,930 08	20,350 97	19,553 70
Cortland.....	614 83	641 30	11,777 67	30,080 25	28,801 85	29,278 79
Delaware.....	245 55	257 35	1,036 93	9,993 17	8,244 45	8,204 32
Dutchess.....	290 05	299 45	4,383 18	9,993 81	9,185 62	9,240 56
Erie.....	1,435 99	1,401 07	20,735 25	62,790 60	65,388 29	64,023 54
Essex.....	364 93	377 38	2,993 55	829,693 53	890,665 57	842,669 26
Franklin.....	382 12	380 80	4,390 42	9,832 37	10,720 14	10,681 42
Fulton.....	630 81	647 05	17,080 94	26,552 87	29,388 79	29,888 83
Genesee.....	479 31	502 95	18,418 16	15,418 16	15,244 55	13,853 36
Greene.....	469 24	494 35	6,822 98	16,234 40	12,492 84	13,584 01
Hamilton.....	80 75	77 50	15,243 70	2,882 31	2,310 92	2,272 50
Herkimer.....	768 78	815 99	14,376 70	84,882 69	84,778 24	86,696 08
Jefferson.....	728 76	753 10	594,115 89	34,196 77	33,717 90	34,910 28
Kings.....	352 64	343 10	3,681 42	2,079,803 74	2,270,070 09	2,276,768 83
Lewis.....	439 65	461 17	4,715 60	10,699 01	10,035 28	9,860 25
Livingston.....	677 94	726 25	6,452 46	13,920 16	13,478 72	13,490 52
Madison.....	2,781 56	2,892 68	82,985 32	20,130 35	21,095 01	21,465 43
Monroe.....	941 33	1,028 80	38,094 66	238,530 35	294,832 98	299,107 62
Montgomery.....	894 86	899 66	21,276 78	39,094 66	44,833 27	47,594 70
Nassau.....	1,881 92	1,897 95	1,066,013 10	4,121 90	45,542 84	40,236 69
New York.....	2,922 15	2,864 63	13,149 89	4,894,408 74	5,432,732 63	5,392,609 35
Oneida.....	2,636 12	2,702 64	99,899 94	78,052 91	87,777 21	86,478 71
Onondaga.....	767 70	615 28	116,828 62	116,828 62	134,427 29	133,643 10
Ontario.....	2,120 83	2,147 85	104,779 42	213,617 43	238,806 96	234,611 96
Oranget.....	207 64	207 64	5,465 50	23,657 63	23,287 82	23,107 21
Orange.....	2,120 83	2,147 85	24,997 15	94,943 63	97,612 52	96,165 57
Orleans.....	240 90	267 64	8,345 49	9,518 03	7,680 76	7,806 23
Onwego.....	1,097 72	1,051 07	21,201 82	40,890 31	46,019 77	47,327 76

STATE COMMISSIONER OF EXCISE.

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Otsego.....	589 04	579 89	6 078 45	19 004 14	17 364 31	17 378 80
Putnam.....	189 40	210 85	2 269 66	6 478 45	5 410 60	5 425 23
Warren.....	4 189 40	3 180 52	23 870 11	185 896 59	208 541 56	208 541 56
Albany.....	2 112 66	2 001 08	33 870 11	185 896 59	108 008 86	183 405 31
Richmond.....	2 541 62	.....	33 864 88	109 876 41	100 185 13	104 018 44
Rockland.....	888 58	945 88	9 018 39	37 994 89	33 964 81	34 498 86
St. Lawrence.....	583 38	618 87	17 294 52	25 218 89	33 693 06	34 907 64
Saratoga.....	1 787 56	1 774 08	1 774 08	48 494 47	49 672 97	48 143 93
Schoenectady.....	1 081 67	1 031 85	6 181 73	48 078 17	45 506 37	48 781 56
Schoharie.....	218 66	294 44	2 118 85	7 070 92	6 035 12	6 773 64
Schoyler.....	103 49	180 80	1 415 00	5 241 85	5 331 09	5 199 11
Seneca.....	431 00	434 90	2 833 50	13 049 55	13 237 87	13 286 79
Steuben.....	969 89	1 015 14	15 124 26	40 266 43	46 679 75	46 733 68
Suffolk.....	1 234 11	1 304 82	15 031 40	29 574 03	35 625 88	37 531 38
Sullivan.....	445 15	483 66	6 359 67	12 424 14	13 797 36	14 107 55
Tioga.....	484 84	447 87	4 319 46	13 811 87	13 876 41	13 228 98
Tompkins.....	389 04	411 91	4 347 62	18 988 33	15 965 04	17 833 90
Ulster.....	1 580 79	1 618 42	25 647 61	66 987 82	78 228 80	78 614 95
Warren.....	737 89	755 18	5 631 13	21 872 37	31 743 40	22 563 23
Washington.....	790 45	717 00	7 281 63	21 964 49	24 439 19	31 622 62
Wayne.....	623 35	517 57	4 189 06	16 174 33	15 601 83	15 038 68
Westchester.....	4 187 77	4 231 74	59 253 58	183 887 38	191 843 17	195 946 98
Wyoming.....	231 80	248 17	8 747 26	10 037 87	7 084 88	7 807 66
Yates.....	180 55	191 05	1 923 50	5 985 06	5 686 11	5 850 20
Total counties.....	\$61,797 53	\$60,228 54	\$2,917,134 01	\$10,652,531 05	\$11,611,713 24	\$11,620,536 22
State Commissioner of Excise.....	.....	.....	4,144 61	13,216 97	26,576 76	28,419 88
Total.....	\$61,797 53	\$60,228 54	\$2,921,278 62	\$10,665,748 03	\$11,638,290 10	\$11,648,956 15

* For year ending September 30, 1895.



TABLE D

THE FOLLOWING TABLES SHOW THE TOTAL RECEIPTS AND DISBURSEMENTS MADE UNDER THE PROVISIONS OF THE LIQUOR TAX LAW, FOR THE THREE YEARS BEGINNING MAY 1, 1896, AND ENDING APRIL 30, 1899, TOGETHER WITH THE TOTAL BENEFIT TO EACH LOCALITY.



ALBANY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Albany city	\$690,437 44	\$9,964 88	\$93,358 38	\$656,164 18	\$218,721 39	\$437,442 79	\$181,843 50	\$698,785 29
Berne	2,318 34	23 18	216 67	2,078 49	692 82	1,385 67	2,146 99	2,532 66
Bethlehem	3,951 69	39 52	241 69	3,670 48	1,228 49	2,446 99	8,269 06	10,716 04
Coeymans	4,755 02	47 55	325 02	4,382 45	1,460 82	2,921 63	4,798 04	7,719 67
Cohoes city	135,103 74	1,851 04	10,520 69	123,232 01	41,077 34	82,154 67	25,102 58	107,257 25
Colonie	16,910 05	169 11	2,599 98	14,140 96	4,718 66	9,427 30	10,335 70	18,763 00
Green Island	12,156 97	131 56	883 33	12,641 78	4,213 92	8,427 86	4,860 07	13,287 93
Guilderland	3,698 35	36 08	8 34	3,653 93	1,187 97	2,375 96	4,149 17	6,525 12
Knox	.....	.....	.....	.....	.....	.....	.....	.....
New Scotland	2,536 68	25 37	45 85	2,465 46	821 83	1,643 63	1,402 96	1,402 96
Rensselaerville	1,500 00	15 00	.....	1,485 00	485 00	990 00	5,363 88	7,007 01
Watervliet city	84,088 24	840 88	7,608 17	75,639 19	25,218 07	50,426 12	2,288 26	8,238 26
Westerlo	750 01	7 49	.....	742 52	247 50	495 02	8,878 12	59,304 24
Total	\$686,166 23	\$9,651 96	\$53,308 13	\$600,206 45	\$300,068 81	\$600,187 64	\$211,412 30	\$811,549 84

ALLEGANY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Alfred.....	.....	.....	.....	.....	.....	.....	\$1,147 01	\$1,147 01
Allen.....	.....	.....	.....	.....	.....	.....	651 44	651 44
Alma.....	\$691 68	\$20 75	\$41 67	\$629 26	\$209 75	\$419 51	746 19	1,165 70
Almond.....	633 33	19 00	50 00	564 33	188 11	376 22	1,424 10	1,800 32
Amity.....	205 00	6 15	.....	198 85	66 29	132 56	1,702 42	1,834 98
Andover.....	857 93	25 74	.....	832 19	277 40	554 79	1,421 70	1,976 58
Angelica.....	400 01	12 00	.....	388 01	129 34	258 67	1,439 13	1,697 80
Belfast.....	653 33	19 75	.....	633 58	213 86	425 72	1,102 74	1,528 46
Bird-all.....	.....	.....	.....	.....	.....	.....	492 10	492 10
Bolivar.....	3,165 43	94 96	83 33	2,987 13	985 71	1,991 43	1,465 02	3,456 44
Burns.....	1,316 67	39 50	25 00	1,252 17	417 40	834 77	94 17	1,776 94
Caneadea.....	275 01	8 25	.....	266 76	83 92	177 84	1,079 52	1,257 86
Canterville.....	.....	.....	.....	.....	.....	.....	750 53	750 53
Carthage.....	.....	.....	.....	.....	.....	.....	775 31	775 31
Cuba.....	2,209 21	66 28	825 01	1,817 83	605 96	1,211 92	2,433 43	3,645 31
Friendship.....	17 50	53	.....	16 97	5 65	11 32	2,843 62	2,854 94
Ganewae.....	.....	.....	.....	.....	.....	.....	913 93	913 93
Gauger.....	.....	.....	.....	.....	.....	.....	691 30	691 30
Grove.....	300 00	9 00	8 34	292 66	94 32	198 44	637 69	826 13
Hume.....	2,290 84	68 73	41 67	2,180 44	726 81	1,453 63	1,443 87	2,897 70
Independence.....	.....	.....	.....	.....	.....	.....	1,925 72	1,925 72
New Hudson.....	.....	.....	.....	.....	.....	.....	573 36	573 36
Rushford.....	200 00	6 00	.....	194 00	64 66	129 34	1,558 38	1,897 73
Scho.....	.....	.....	.....	.....	.....	.....	1,384 79	1,384 79
Ward.....	.....	.....	.....	.....	.....	.....	493 22	493 22
Wellsville.....	11,837 49	355 12	866 67	11,115 70	3,705 23	7,410 47	3,644 66	10,855 15
West Almond.....	.....	.....	.....	.....	.....	.....	600 15	600 15
Willing.....	.....	.....	.....	.....	.....	.....	503 45	503 45
Wirt.....	.....	.....	.....	.....	.....	.....	1,167 21	1,167 21
Total.....	\$25,058 38	\$751 76	\$641 69	\$23,364 93	\$7,788 81	\$15,576 62	\$34,214 14	\$49,700 76

BROOME COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on unsundered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on unsundered certifi- cates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Barker	\$480 00	\$9 59	.....	\$470 41	\$156 81	\$313 60	\$1,474 35	\$1,787 95
Binghamton city	137,936 80	2,758 74.	\$6,487 40	128,690 66	42,896 88	85,793 78	46,526 90	132,320 68
Binghamton	116 67	2 33	.....	114 34	38 12	76 22	671 56	747 78
Chenango .....	.....	.....	.....	.....	.....	.....	1,758 60	1,758 60
Coleville	1,460 00	29 20	83 33	1,347 47	449 16	898 31	2,851 89	3,750 20
Conklin .....	.....	.....	.....	.....	.....	.....	1,273 46	1,273 46
Dickinson .....	.....	.....	.....	.....	.....	.....	946 85	946 85
Fenton	225 00	4 50	.....	220 50	73 51	146 99	1,287 03	1,287 03
Kirkwood	33 34	67	.....	33 67	10 89	21 78	1,493 54	1,640 83
Lisle .....	.....	.....	.....	.....	.....	.....	1,572 89	1,594 47
Maine .....	.....	.....	.....	.....	.....	.....	1,223 07	1,323 07
Nanticoke	33 34	67	.....	33 67	10 88	21 79	507 45	529 24
Sanford	4,978 33	99 57	300 00	4,578 76	1,526 35	3,053 51	3,076 44	6,128 95
Triangle	1,260 00	25 20	141 67	1,093 13	864 38	728 75	1,533 47	2,353 23
Union	8,147 68	163 95	773 90	7,211 68	2,403 99	4,807 79	4,729 79	9,537 58
Vestal .....	.....	.....	.....	.....	.....	.....	1,763 96	1,763 96
Windsor	1,003 32	20 06	25 00	958 27	319 41	638 86	2,767 15	3,406 01
Total	\$155,674 34	\$3,113 48	\$7,810 30	\$144,750 56	\$48,250 18	\$96,500 38	\$75,447 40	\$171,947 78

CATTARAUGUS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Allegany	\$8,146 93	\$162 93	\$512 49	\$7,471 51	\$2,490 57	\$4,981 00	\$3,233 03	\$8,214 03
Ashford	2,218 30	44 26	270 83	1,933 11	634 27	1,298 74	1,883 01	2,981 75
Carrington	5,135 07	102 70	258 34	4,774 03	1,591 34	3,182 69	1,978 05	4,499 74
Cold Spring	.....	.....	.....	.....	.....	.....	1,098 76	1,098 76
Conewango	.....	.....	.....	.....	.....	.....	1,205 75	1,205 75
Dayton	945 00	18 90	25 00	961 10	300 36	660 74	1,221 11	1,821 85
East Otto	.....	.....	.....	.....	.....	.....	1,038 75	1,038 75
Ellettsville	300 00	.....	.....	291 00	.....	195 99	1,238 66	434 65
Farmeraville	2,274 18	45 49	191 67	2,037 02	679 01	1,358 01	1,694 31	3,052 32
Franklinville	508 34	10 17	.....	498 17	166 05	332 12	1,254 17	1,586 29
Freedom	250 00	5 00	.....	245 00	81 67	163 33	2,726 28	2,889 61
Great Valley	300 00	6 00	.....	294 00	98 01	195 99	1,864 06	1,960 06
Hinsdale	.....	.....	.....	.....	.....	.....	1,123 39	1,123 39
Humphrey	.....	.....	.....	.....	.....	.....	1,483 57	1,483 57
Jachusa	.....	.....	.....	.....	.....	.....	825 87	825 87
Leon	.....	.....	.....	.....	.....	.....	854 01	854 01
Little Valley	1,835 00	36 70	.....	1,798 30	599 43	1,198 87	1,162 74	2,361 61
Lyndon	.....	.....	.....	.....	.....	.....	681 75	681 75
Machias	.....	.....	.....	.....	.....	.....	1,479 57	1,479 57
Manfield	.....	.....	.....	.....	.....	.....	1,006 66	1,006 66
Napoli	.....	.....	.....	.....	.....	.....	897 50	897 50
New Albion	700 00	14 00	.....	686 00	228 67	457 33	1,815 78	1,773 11
Olean city	43,469 71	869 39	2,533 33	40,066 99	13,355 67	26,711 32	7,676 25	34,387 57
Olean	5,407 52	108 16	116 67	5,182 69	1,727 56	3,455 13	5,712 96	9,168 09
Oto	976 67	19 54	83 33	873 80	291 27	582 53	881 65	1,464 18
Perryburgh	.....	.....	.....	.....	.....	.....	986 69	986 69
Persia	5,003 34	100 07	466 70	4,436 57	1,478 85	2,957 72	953 93	3,911 65
Portville	222 52	4 45	.....	218 07	72 69	145 38	1,407 39	1,552 77
Randolph	8,010 85	60 21	25 00	2,925 64	975 29	1,950 44	1,745 13	3,695 57
Red House	797 13	15 94	58 83	723 86	240 95	483 91	446 54	928 45
Salsmanca	17,217 94	344 85	509 16	16,364 43	5,454 81	10,909 62	2,368 42	13,178 04
South Valley	300 00	6 00	.....	294 00	98 01	195 99	280 01	476 00
Yorkshire	610 01	12 20	.....	597 81	199 26	398 55	1,276 84	1,675 39
Total	\$99,028 51	\$1,992 56	\$3,050 85	\$92,585 10	\$30,861 70	\$61,723 40	\$42,038 96	\$113,761 76

CAYUGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Total	\$107,488 03	\$2,149 77	\$5,698 21	\$99,540 05	\$33,213 35	\$66,426 70	\$25,919 23	\$92,345 92
Adrian city	.....	.....	.....	.....	.....	.....	.....	.....
Aurelius	6,232 49	124 65	727 09	5,380 75	1,793 57	3,587 18	2,970 45	2,970 45
Brutus	610 00	13 20	.....	597 80	199 26	398 54	3,569 38	7,146 56
Cato	866 67	17 33	41 67	807 67	269 22	538 45	2,179 24	2,577 78
Conquest	1,383 34	27 67	8 34	1,347 33	449 12	898 21	1,752 32	2,290 77
Fleming	453 51	9 05	.....	443 46	147 83	295 63	1,612 13	2,540 34
Genoa	600 00	12 00	.....	588 00	195 99	392 01	2,584 91	2,890 54
Ira	.....	.....	.....	.....	.....	.....	1,755 72	2,147 73
Ledyard	.....	.....	.....	.....	.....	.....	2,749 94	2,749 94
Locke	250 00	5 00	.....	245 00	81 67	163 33	1,337 78	1,601 11
Mentz	3,163 35	63 27	212 51	2,887 57	962 53	1,925 04	2,225 41	4,150 45
Montezuma	1,335 09	26 70	83 33	1,224 97	408 33	816 64	1,416 55	2,733 19
Moravia	1,890 00	27 29	.....	1,822 80	607 59	1,215 21	2,995 40	4,210 61
Niles	.....	.....	.....	.....	.....	.....	1,743 18	1,743 18
Owasco	16 67	33	.....	16 34	5 45	10 89	1,571 18	1,582 07
Scipio	925 01	18 49	41 67	864 85	288 29	576 56	2,733 52	3,310 08
Sampsonius	.....	.....	.....	.....	.....	.....	1,016 19	1,016 19
Sauget	.....	.....	.....	.....	.....	.....	2,347 48	2,347 48
Springport	308 33	6 17	50 00	252 16	84 05	168 11	2,354 00	2,522 11
Sterling	1,428 68	28 54	208 33	1,189 81	396 60	793 21	2,184 48	2,977 69
Summer Hill	.....	.....	.....	.....	.....	.....	796 03	796 03
Thorp	.....	.....	.....	.....	.....	.....	1,315 47	1,315 47
Venice	.....	.....	.....	.....	.....	.....	2,284 90	2,284 90
Victory	.....	.....	.....	.....	.....	.....	1,562 87	1,562 87
Total	\$126,918 08	\$2,538 27	\$7,971 15	\$117,308 56	\$39,103 85	\$78,205 71	\$73,002 75	\$151,208 46

CHAUTAQUA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Arkwright.....	\$1,661 68	\$33 23	\$358 32	\$1,370 13	\$423 88	\$846 75	\$614 66	\$614 66
Busti.....	.....	.....	.....	.....	.....	.....	1,850 98	2,697 73
Carroll.....	1,087 50	21 75	.....	1,065 75	355 25	.....	967 06	967 06
Charlotte.....	3,175 03	63 51	566 68	2,544 84	848 28	710 50	906 59	1,617 09
Chautauqua.....	750 00	15 00	.....	735 00	245 01	1,489 99	3,509 28	5,295 84
Cherry Creek.....	100 00	2 00	.....	98 00	32 67	65 33	975 80	1,465 70
Clymer.....	.....	.....	.....	.....	.....	.....	906 71	973 04
Dunkirk city.....	51,059 23	1,021 18	2,399 96	47,638 09	15,879 86	31,758 23	5,989 56	37,748 20
Ellery.....	1,675 63	33 49	774 97	1,886 57	288 86	577 71	1,740 25	2,317 06
Ellicott.....	1,508 68	30 18	41 67	1,434 88	478 29	964 59	2,397 87	3,354 46
Ellington.....	10 00	20	.....	9 80	8 27	6 53	909 42	915 95
French Creek.....	.....	.....	.....	.....	.....	.....	553 03	553 03
Garry.....	.....	.....	.....	.....	.....	.....	892 17	892 17
Harver.....	8,780 01	75 60	800 01	8,404 40	1,184 81	2,599 59	8,638 83	5,998 42
Harmony.....	.....	.....	.....	.....	.....	.....	2,885 49	2,885 49
Jamesstown city.....	55,612 16	1,112 24	3,820 77	50,679 15	16,893 05	33,786 10	19,718 19	53,504 29
Kantone.....	.....	.....	.....	.....	.....	.....	512 32	512 32
Kintone.....	201 66	4 08	.....	197 63	65 88	131 75	744 87	946 32
Maa.....	.....	.....	.....	.....	.....	.....	1,145 74	1,145 74
Poland.....	4,401 71	88 08	125 01	4,188 67	1,394 22	2,792 45	4,188 70	7,579 15
Pouret.....	2,358 82	47 18	166 67	2,144 48	714 83	1,429 65	2,188 09	4,567 74
Portland.....	.....	.....	8 33	22 30	7 43	14 87	2,589 23	2,614 10
Ripley.....	31 25	62	.....	.....	.....	.....	2,252 96	2,252 96
Sheridan.....	.....	.....	.....	.....	.....	.....	1,512 85	1,512 85
Sherman.....	.....	.....	.....	.....	.....	.....	1,822 94	1,822 94
Stockton.....	300 00	6 00	.....	294 00	97 98	196 02	867 29	1,063 81
Villanova.....	10,205 24	204 13	1,379 19	8,622 92	2,874 31	5,748 61	3,672 45	9,421 06
Total.....	\$187,916 51	\$2,768 33	\$6,941 58	\$125,216 61	\$41,788 88	\$83,477 73	\$70,472 02	\$153,949 75

CHEMUNG COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Ashland	\$1,199 18	\$23 98	.....	\$1,175 20	\$391 73	\$783 47	\$1,151 98	\$1,935 45
Baldwin .....	.....	.....	.....	.....	.....	.....	485 77	485 77
Big Flats	319 00	6 20	.....	303 80	101 27	202 53	2,338 22	2,540 75
Cadlin .....	.....	.....	.....	.....	.....	.....	752 35	752 35
Chemung	838 34	16 67	\$41 67	775 00	258 33	516 67	2,430 05	2,946 72
Elmira city	177,063 93	8,053 68	10,114 61	164,925 44	54,675 15	100,250 29	37,888 42	147,238 91
Elmira	1,776 67	35 53	38 33	1,707 81	569 27	1,138 54	1,455 19	2,593 73
Erin .....	.....	.....	.....	.....	.....	.....	794 88	794 88
Horseheads	10,901 68	219 23	349 99	10,392 46	3,464 16	6,928 30	4,374 40	11,302 40
Southport	1,541 67	30 83	41 67	1,469 17	489 73	979 45	2,210 94	3,180 39
Van Etten	743 34	14 87	.....	728 47	242 82	485 65	982 23	1,467 93
Veteran .....	.....	.....	.....	.....	.....	.....	1,678 14	1,678 14
Total	\$195,059 81	\$3,901 19	\$10,581 27	\$180,577 35	\$60,192 45	\$120,384 90	\$56,552 52	\$176,937 42

CHENANGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Afton	\$1,553 23	\$46 60	\$116 67	\$1,390 06	\$465 35	\$928 71	\$2,002 34	\$2,929 05
Bainbridge	958 75	28 76	.....	929 99	310 00	619 99	2,618 22	3,288 21
Columbus .....	.....	.....	.....	.....	.....	.....	1,136 60	1,136 60
Coventry .....	.....	.....	.....	.....	.....	.....	1,221 93	1,221 93
German .....	.....	.....	.....	.....	.....	.....	392 61	392 61
Greece	2,401 68	72 05	75 01	2,254 62	751 54	1,503 08	3,604 81	5,107 89
Grifford	393 34	11 80	.....	381 54	127 18	254 36	2,571 02	2,825 38
Lincklaen	100 00	3 00	16 67	80 33	28 78	53 55	434 96	488 51
McDonough	310 00	9 80	.....	300 70	100 23	200 47	723 38	923 85
New Berlin	3,720 84	111 62	483 33	3,125 89	1,041 97	2,083 92	2,355 95	4,439 87
North Norwich .....	.....	.....	.....	.....	.....	.....	1,160 58	1,160 58
Norwich	20,103 34	603 10	1,033 35	18,466 89	6,155 64	12,311 25	6,202 43	18,513 68
Otselic	1,050 00	31 50	.....	1,018 50	389 51	678 99	938 48	1,617 47
Oxford	4,286 67	128 60	200 00	3,958 07	1,319 35	2,638 72	3,973 26	6,611 98
Pharsalia .....	.....	.....	.....	.....	.....	.....	583 59	583 59
Pitcher	116 67	3 50	.....	113 17	37 72	75 45	596 44	671 99
Plymouth .....	.....	.....	.....	.....	.....	.....	858 05	858 05
Freeston .....	.....	.....	.....	.....	.....	.....	930 52	930 52
Shorburne	3,087 52	92 63	216 68	2,778 21	926 07	1,852 14	3,223 92	5,076 06
Smithville	916 68	27 50	16 68	872 50	290 83	581 67	999 73	1,581 40
Smyrna	320 00	9 60	.....	310 40	103 46	206 94	1,340 95	1,547 79
Total	\$39,318 82	\$1,179 56	\$2,158 39	\$35,980 87	\$11,993 63	\$23,987 24	\$37,988 67	\$61,955 91

CLINTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1896, April 30, 1896, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Albion.....	\$505 56	\$15 16	\$45 84	\$444 56	\$148 19	\$296 37	\$531 75	\$828 12
Ausable.....	1,600 00	48 00	.....	1,552 00	517 34	1,034 66	1,646 38	2,581 04
Beekmantown.....	583 33	17 50	75 01	490 82	163 61	327 21	1,004 05	1,381 26
Black Brook.....	4,016 68	120 50	300 00	3,596 18	1,188 73	2,397 45	2,438 76	5,886 21
Champlain.....	11,065 43	331 97	927 08	9,806 37	3,248 79	6,557 58	2,164 26	8,701 84
Chazy.....	1,543 35	46 80	125 00	1,372 05	457 35	914 70	1,240 40	2,155 10
Clinton.....	.....	.....	.....	.....	.....	.....	719 99	719 99
Dannemora.....	1,868 33	86 95	445 82	2,365 56	788 53	1,577 04	335 88	1,912 82
Ellenburgh.....	.....	.....	.....	.....	.....	.....	876 36	876 36
Moorea.....	400 00	12 00	.....	388 00	129 33	258 67	1,117 08	1,375 75
Perry.....	.....	.....	.....	.....	.....	.....	1,604 78	1,604 78
Plattsburgh.....	44,134 99	1,925 65	4,049 98	38,819 16	12,989 71	25,829 45	5,952 38	31,831 83
Saranac.....	.....	.....	.....	.....	.....	.....	613 40	613 40
Schuyler Falls.....	.....	.....	.....	.....	.....	.....	680 26	680 26
Total.....	\$65,807 66	\$2,004 23	\$5,968 73	\$58,834 70	\$19,611 57	\$39,223 13	\$18,925 73	\$58,148 86

COLUMBIA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Ancram	\$900 00	\$18 00	.....	\$682 00	\$194 00	\$588 00	\$1,984 94	\$2,572 94
Austerlitz .....	.....	.....	.....	.....	.....	.....	771 14	771 14
Canaan	920 89	18 42	.....	902 47	300 83	601 64	2,642 89	3,244 53
Chatham	2,973 76	59 46	.....	2,818 47	939 48	1,878 99	5,664 41	7,543 40
Claverack	4,871 67	97 43	\$95 83	4,615 90	1,538 64	3,077 26	5,482 47	8,559 73
Claremont	600 60	12 00	50 00	538 00	179 33	358 67	1,355 16	1,738 83
Copake	2,893 35	57 88	357 34	2,478 13	826 04	1,652 09	2,477 68	4,129 77
Gallatin	591 67	11 83	.....	579 84	193 27	386 57	863 61	1,250 18
Germanstown	900 00	18 00	.....	882 00	294 00	588 00	1,454 73	2,042 73
Ghent	4,629 16	92 58	.....	4,536 58	1,512 19	3,024 39	4,216 47	7,240 86
Greenport	1,930 00	38 99	.....	1,508 84	501 28	1,008 97	1,441 40	2,443 90
Hilledale	1,743 34	34 87	.....	1,634 97	545 00	1,089 97	1,374 10	2,464 07
Hudson city	56,453 30	1,129 07	73 50	52,518 59	17,606 20	35,212 39	9,934 37	45,166 76
Kinderhook	6,738 35	134 77	2,503 64	5,933 74	1,977 91	3,955 83	4,541 52	8,497 35
Livingston	600 00	12 00	669 84	588 00	196 00	392 00	2,628 16	3,015 16
New Lebanon	2,087 50	41 74	75 01	1,970 75	656 91	1,313 84	1,296 75	2,610 59
Stockport	2,185 00	43 70	198 34	1,942 96	647 65	1,295 31	2,479 17	3,774 48
Stuyvesant	3,491 68	68 04	106 16	3,227 48	1,075 83	2,151 65	2,514 40	4,666 05
Taghkanick	308 24	6 17	.....	302 17	100 73	201 44	744 04	945 48
Total	\$94,748 01	\$1,894 85	\$4,697 17	\$88,155 89	\$29,385 29	\$58,770 60	\$53,882 41	\$112,653 01

CORTLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Cincinnati.....	.....	.....	.....	.....	.....	.....	.....	.....
Cortlandville.....	.....	.....	.....	.....	.....	.....	.....	.....
Cuyler.....	\$19,845 87	\$595 40	\$568 66	\$18,684 81	\$6,228 21	\$12,456 40	\$598 64	\$598 64
Freedom.....	225 00	6 75	.....	218 25	72 74	145 51	11,853 73	24,310 13
Harford.....	.....	.....	.....	.....	.....	.....	941 25	1,088 76
Homestead.....	.....	.....	.....	.....	.....	.....	528 36	528 36
Lapeer.....	4,443 73	133 31	385 43	3,924 99	1,308 34	2,616 65	623 85	623 85
Marathon.....	.....	.....	.....	.....	.....	.....	4,693 84	7,310 49
Preble.....	1,805 00	57 15	87 50	1,700 35	584 78	1,115 57	469 30	469 30
Scott.....	300 00	9 00	.....	291 00	98 99	194 01	1,482 58	2,658 15
Solon.....	635 00	19 05	.....	615 95	205 32	410 63	1,220 30	1,424 81
Taylor.....	.....	.....	.....	.....	.....	.....	638 90	1,047 53
Troxton.....	.....	.....	.....	.....	.....	.....	478 60	478 60
Virgil.....	860 00	25 80	.....	834 20	278 06	556 14	507 94	507 94
Willift.....	591 67	17 75	58 33	515 59	.....	.....	1,198 85	1,754 99
.....	.....	.....	.....	.....	.....	.....	1,173 85	1,173 85
Total.....	\$23,807 07	\$664 21	\$1,097 92	\$26,844 94	\$9,948 31	\$17,896 63	\$50 30	\$44,863 42

DELAWARE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Andes.....	\$1,022 45	\$1,022 45
Bovina.....	1,077 43	1,077 43
Colchester.....	\$45 05	\$50 00	\$1,406 62	\$468 88	\$927 74	1,197 89	2,185 18
Davenport.....	46 45	41 67	1,460 23	486 74	973 49	1,148 64	2,122 18
Delhi.....	82 20	16 67	2,641 13	890 37	1,760 76	2,693 80	4,413 08
Deposit.....	1,116 98	1,116 98
Franklin.....	2,672 35	2,672 35
Hamden.....	6 00	.....	194 00	61 67	129 33	1,245 95	1,875 28
Hancock.....	300 75	250 00	9,474 26	2,158 09	6,316 17	2,147 28	8,463 43
Harpersfield.....	1,004 66	1,004 66
Kortwright.....	17 75	.....	573 91	191 30	382 61	1,592 62	1,975 23
Masonville.....	9 30	.....	300 76	100 23	200 47	957 57	1,258 04
Meredith.....	1,265 42	1,265 42
Middletown.....	120 00	358 28	3,521 71	1,173 91	2,347 80	1,762 75	4,110 55
Roxbury.....	36 15	.....	1,085 52	361 84	723 68	2,044 64	2,768 32
Sidney.....	169 40	.....	5,177 28	1,725 76	3,451 52	2,322 60	5,774 12
Stamford.....	51 68	.....	1,545 81	515 28	1,030 53	1,771 60	2,801 53
Tompkins.....	8 10	.....	1,929 59	309 86	619 73	1,146 63	1,766 36
Walton.....	100 23	33 41	66 82	3,159 26	3,226 08
Total.....	\$30,552 54	\$916 58	\$1,224 97	\$28,410 99	\$9,470 34	\$18,940 65	\$31,907 90	\$50,848 55

DUTOHESSE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Amenia.....	\$1,683 75	\$23 67	.....	\$1,650 08	\$650 02	\$1,000 06	\$3,207 55	\$4,207 61
Beekman.....	1,243 35	26 87	.....	1,249 80	416 61	833 19	1,619 43	2,452 63
Clinton.....	.....	.....	.....	.....	.....	.....	2,011 78	2,011 78
Dover.....	920 83	18 42	.....	885 74	298 25	590 49	2,612 58	3,203 07
East Flahkill.....	1,925 01	38 49	358 34	1,538 18	509 39	1,018 79	2,713 58	3,732 37
Flahkill.....	46,203 34	924 07	4,339 53	49,739 69	13,579 90	27,159 79	11,243 32	38,403 11
Hyde Park.....	2,971 67	59 44	116 67	2,795 56	931 85	1,863 71	5,492 93	7,356 64
LaGrange.....	.....	.....	.....	.....	.....	.....	2,258 90	2,258 90
Milan.....	200 00	4 00	.....	196 00	65 33	130 67	1,276 08	1,406 75
North East.....	2,640 01	52 80	100 00	2,487 21	829 07	1,658 14	3,573 41	5,231 55
Pawling.....	.....	.....	.....	.....	.....	.....	4,233 91	4,233 91
Pine Plains.....	1,978 34	39 57	8 34	1,980 43	613 48	1,286 95	1,923 88	3,210 83
Pleasant Valley.....	.....	.....	.....	.....	.....	.....	2,355 85	2,355 85
Poughkeepsie city.....	112,720 19	2,254 40	7,037 41	103,428 38	34,476 12	68,952 26	29,333 14	98,285 40
Poughkeepsie.....	18,130 06	262 61	1,269 42	11,607 03	3,869 02	7,738 01	6,870 60	14,608 61
Red Hook.....	6,632 52	132 64	100 01	6,399 87	2,133 29	4,266 58	6,397 81	10,664 39
Rhinebeck.....	7,128 34	142 57	96 84	6,889 93	2,298 64	4,591 29	6,379 90	10,973 19
Stanford.....	1,130 00	22 40	.....	1,097 60	385 86	731 74	2,813 69	3,915 43
Union Vale.....	1,975 00	27 49	108 34	1,739 17	413 07	826 10	1,812 14	2,138 24
Wappingers.....	8,131 67	162 64	427 09	7,541 94	2,513 97	5,027 97	4,731 96	9,749 93
Washington.....	589 13	11 78	141 07	435 73	145 24	2,290 49	3,981 96	4,272 45
Total.....	\$210,693 36	\$4,313 86	\$14,377 06	\$192,102 34	\$64,034 11	\$132,068 23	\$106,233 40	\$238,301 63

ERIE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Alden	\$4,725 00	.....	\$424 99	\$4,300 01	\$1,433 34	\$2,866 67	\$4,210 70	\$7,077 37
Amherst	9,520 04	.....	766 66	8,753 38	2,917 40	5,835 98	6,862 09	12,697 67
Aurora	5,921 67	.....	333 33	5,588 34	1,846 12	3,692 22	3,860 73	7,552 95
Boston	1,151 67	.....	.....	1,151 67	383 89	767 78	1,047 37	1,815 15
Brant	1,991 67	.....	225 00	1,766 67	568 89	1,177 78	1,725 35	2,903 13
Buffalo city	2,570,835 41	.....	2,9,066 94	2,351,768 56	783,949 48	1,567,818 99	556,539 56	2,124,418 55
Cheektowaga	18,895 01	.....	1,975 00	16,920 01	5,639 99	11,280 02	10,082 43	21,362 45
Clarence	3,901 67	.....	100 00	3,801 67	1,267 22	2,534 45	3,854 85	6,389 30
Colden	1,833 34	.....	.....	1,833 34	444 45	848 89	1,095 58	1,984 47
Collins	2,955 83	.....	100 00	2,855 83	1,285 28	2,570 55	2,864 03	5,434 58
Concord	333 38	.....	.....	333 33	111 11	222 22	4,016 75	4,238 97
East Hamburg	1,325 00	Cost of collection in this county is paid by the State.	50 00	1,275 00	425 01	849 99	2,877 36	3,727 35
Eden	1,500 00	.....	.....	1,500 00	500 01	999 99	2,209 20	3,209 19
Elma	3,725 03	.....	450 00	3,275 03	1,091 68	2,183 35	2,796 48	4,979 83
Evans	2,766 67	.....	50 00	2,716 67	965 56	1,811 11	3,603 93	5,415 04
Grand Island	2,150 02	.....	1,208 32	1,941 70	647 23	1,294 47	2,218 25	3,542 72
Hamburg	15,817 11	.....	1,191 64	14,625 47	4,875 15	9,750 32	6,752 03	16,502 35
Holland	1,231 67	.....	.....	1,231 67	410 55	821 12	1,650 89	2,472 01
Laurel	47,609 61	.....	4,850 04	42,759 57	14,253 19	28,506 38	7,024 51	35,530 89
Marilla	320 00	.....	.....	320 00	106 67	213 33	1,440 49	1,653 82
Navasota	5,379 17	.....	52 08	5,327 09	1,775 69	3,551 40	3,734 30	7,285 70
North Collins	2,968 33	.....	150 00	2,818 33	947 78	1,895 55	2,318 62	4,204 17
Sardinia	1,733 33	.....	.....	1,733 33	594 44	1,188 89	1,906 91	3,095 80
Tonawanda	44,248 24	.....	4,600 00	39,648 24	13,216 10	26,432 24	18,099 04	44,531 28
Wales	616 68	.....	.....	616 68	203 56	413 12	1,340 03	1,751 15
West Seneca	14,385 02	.....	733 32	13,651 70	4,550 57	9,101 13	5,732 53	14,833 66
Total	\$2,769,435 62	.....	\$236,377 32	\$2,533,058 30	\$844,352 76	\$1,688,705 54	\$659,901 61	\$2,348,699 55

ESSEX COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Chesterfield.....	\$4,751 87	\$142 54	\$370 53	\$4,338 30	\$1,446 10	\$2,892 20	\$1,640 02	\$4,541 22
Crown Point.....	1,818 38	34 55	91 66	1,672 12	557 37	1,114 75	1,309 65	2,424 40
Elizabethtown.....	1,266 95	41 00	174 99	1,110 67	393 56	717 11	1,076 23	1,843 34
Essex.....	383 85	17 50	125 00	340 85	113 62	227 23	1,332 59	1,579 82
Jay.....	368 84	9 25	.....	299 09	99 70	199 39	806 29	1,003 68
Keene.....	1,770 00	55 10	383 32	1,333 58	444 53	889 05	819 33	1,703 38
Lewis.....	.....	.....	.....	.....	.....	.....	422 72	422 72
Lewisa.....	.....	.....	.....	.....	.....	.....	334 29	1,606 77
Minerva.....	1,970 84	59 13	150 00	1,761 71	587 23	1,174 48	5,978 49	11,375 56
Morish.....	8,758 34	282 75	398 99	8,065 60	2,695 33	5,370 27	286 93	639 94
Newcomb.....	571 67	17 15	25 00	529 52	176 51	353 01	960 53	1,866 93
North Elba.....	2,697 61	62 92	774 98	1,859 60	453 30	960 40	1,469 77	2,943 77
North Hudson.....	1,925 01	57 75	104 17	1,763 09	587 70	1,175 39	293 02	1,465 11
St. Armand.....	451 68	13 55	.....	438 13	146 04	292 09	457 15	1,192 36
Schroon.....	1,600 83	48 08	449 98	1,102 82	367 61	735 21	2,936 90	7,144 17
Ticonderoga.....	6,970 00	209 10	449 98	6,310 92	2,101 65	4,209 27	1,581 20	1,676 86
Westport.....	147 92	4 44	.....	143 48	47 82	95 66	1,236 39	1,599 76
Willaborough.....	750 84	21 63	154 17	545 05	181 68	363 37	111 96	111 96
Wilmington.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$35,812 99	\$1,074 89	\$3,554 07	\$31,184 53	\$10,394 85	\$20,789 68	\$21,517 07	\$42,306 75

FRANKLIN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Altamont.....	\$6,148 37	\$184 45	\$266 68	\$5,597 24	\$1,865 75	\$3,731 49	\$1,069 39	\$4,800 88
Bangor.....	150 00	4 50	116 66	28 84	9 61	19 23	1,331 75	1,400 98
Belmont.....							885 49	885 49
Bombay.....							893 27	1,896 48
Brandon.....	1,402 91	48 08	50 00	1,504 83	501 62	1,003 21	238 53	258 53
Brighton.....	310 00	9 30		800 70	100 23	200 47	520 63	721 10
Burke.....							1,103 99	1,103 99
Chateaugay.....	628 34	18 85		609 49	203 16	406 33	1,877 14	2,283 47
Constable.....							617 82	617 82
Dickinson.....							678 08	678 08
Duane.....							253 78	253 78
Fort Covington.....							1,207 29	1,207 29
Franklin.....	1,775 01	53 25	316 65	1,405 11	468 37	936 74	819 73	1,756 47
Harrietstown.....	7,885 02	296 55	1,316 62	6,331 85	2,110 62	4,221 23	1,614 41	5,835 64
Malone.....	13,168 52	395 06	666 66	12,106 80	4,035 60	8,071 20	6,992 68	15,063 88
Mora.....	578 33	17 35		560 98	186 99	373 99	1,373 80	1,747 29
Sania Clara.....	1,393 36	41 80	225 01	1,126 55	375 51	751 04	653 45	1,404 49
Waverly.....	2,291 67	68 75	208 33	2,014 59	671 53	1,343 06	554 53	1,897 59
Westville.....							449 79	449 79
Total.....	\$35,921 53	\$1,077 94	\$3,266 61	\$31,586 98	\$10,528 99	\$21,057 99	\$23,205 05	\$44,263 04

FULTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Bleeker.....	\$310 00	\$6 20	.....	\$303 80	\$101 26	\$202 54	\$121 17	\$323 71
Broadalbin.....	1,633 35	30 67	\$50 00	1,452 68	324 23	908 45	1,078 18	2,041 63
Caroga.....	1,138 33	23 17	83 33	1,051 83	359 41	701 22	1,173 84	2,041 08
Epworth.....	1,385 01	31 70	75 00	1,478 31	492 77	985 54	832 48	1,818 02
Gouvernville city.....	53,017 34	1,060 35	2,474 97	49,482 02	16,494 01	32,988 01	13,064 71	46,042 72
Johnstown.....	23,810 01	516 20	1,191 67	24,102 14	8,034 05	16,068 09	9,540 79	25,608 88
Johnstown city.....	4,460 03	89 20	675 00	3,695 83	1,231 85	2,463 98	2,361 80	4,825 68
Mayfield.....	487 60	9 75	50 00	427 75	142 58	285 17	1,132 17	1,437 84
Northampton.....	3,339 60	66 79	508 82	2,764 49	921 50	1,842 99	750 20	2,603 19
Oppenheim.....	75 00	1 50	.....	73 50	24 50	49 00	977 12	1,026 12
Perth.....	616 68	12 82	16 68	587 68	195 89	391 79	699 82	991 61
Stratford.....	393 33	7 87	25 00	360 46	120 15	240 31	154 90	395 21
Total.....	\$92,786 18	\$1,855 72	\$6,149 97	\$85,780 49	\$28,593 50	\$57,186 99	\$50,762 20	\$87,949 19

GENESEE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Alabama.....	\$433 24	\$13 00	.....	\$420 34	\$140 12	\$280 22	\$2,437 53	\$2,717 75
Alexander.....	1,091 67	32 75	.....	1,058 92	352 97	705 95	2,358 85	\$3,064 80
Batavia.....	35,376 68	1,061 30	\$1,074 99	33,240 39	1,080 13	22,160 26	15,831 82	37,481 58
Bergen.....	610 00	18 80	50 00	511 70	180 57	331 13	2,458 45	2,819 58
Bethany.....	745 86	21 58	.....	532 47	.....	.....	1,819 96	1,819 96
Byron.....	938 34	28 75	200 01	737 92	174 49	563 43	2,913 72	3,363 70
Darien.....	308 00	8 00	191 67	291 00	245 97	49 03	3,624 02	4,115 97
Edin.....	6,627 50	198 80	.....	6,333 52	2,110 97	151 05	2,642 26	2,856 26
Le Roy.....	1,070 00	32 10	95 75	1,037 90	243 97	4,221 95	7,408 66	11,650 61
Oakfield.....	306 25	9 18	.....	1,037 90	243 97	691 93	1,461 86	2,353 29
Pavilion.....	1,260 86	38 42	.....	1,222 44	414 13	808 29	2,492 67	2,690 71
Pembroke.....	.....	9 00	.....	291 00	96 99	194 01	2,491 76	3,170 05
Stadford.....	.....	.....	.....	.....	.....	.....	3,121 00	3,315 01
Total.....	\$49,100 50	\$1,473 01	\$1,612 42	\$46,015 07	\$15,338 36	\$30,676 71	\$51,221 36	\$81,878 07

GREENE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Ashland	\$3,403 75	\$102 11	\$149 99	\$3,151 65	\$1,050 55	\$2,101 10	\$618 81	\$618 81
Athens	5,851 65	175 55	1,666 64	4,009 46	1,326 49	2,672 97	2,643 52	4,744 62
Calro	21,420 44	642 63	1,712 50	19,065 71	6,355 24	12,710 47	1,545 44	4,218 41
Catskill	9,204 99	276 15	283 33	8,645 51	2,881 83	5,763 68	9,345 88	22,056 35
Coxsackie	2,616 67	78 50	899 99	2,138 18	712 72	1,425 45	5,878 81	11,141 99
Durham	7 92	24	.....	7 08	2 56	5 12	1,701 41	3,136 86
Greenville .....	.....	.....	.....	.....	.....	.....	1,862 81	1,862 81
Halcott	9,350 01	280 50	3,262 47	5,807 04	1,965 68	3,841 36	172 64	172 64
Hunter .....	.....	.....	.....	.....	.....	.....	1,952 83	5,834 19
Jewett .....	.....	.....	.....	.....	.....	.....	379 48	379 48
Lexington	1,143 32	34 30	150 00	959 02	319 67	639 35	774 20	1,413 55
New Baltimore	400 00	12 00	25 00	363 00	121 00	242 00	2,567 39	2,969 39
Prattville	1,200 00	26 00	.....	1,164 00	388 00	776 00	449 24	1,225 24
Windham .....	.....	.....	.....	.....	.....	.....	1,813 41	1,813 41
Total	\$54,598 15	\$1,637 86	\$7,649 92	\$45,311 25	\$15,103 75	\$30,207 50	\$30,605 37	\$60,812 87

HAMILTON COUNTY. TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Arlotta	\$1,050 00	\$31 50	\$58 33	\$960 17	\$320 06	\$640 11	\$809 63	\$1,449 74
Benson .....	.....	.....	.....	.....	.....	.....	188 97	188 97
Hope	753 33	23 50	.....	759 83	253 28	506 55	112 71	619 26
Indiana	2,333 84	70 00	158 33	2,105 01	701 66	1,403 35	432 84	2,036 19
Lake Pleasant	1,800 00	39 00	38 24	1,727 68	489 21	1,238 45	579 47	1,897 92
Long Lake	1,808 32	54 25	349 99	1,404 08	468 64	935 04	1,166 74	2,132 78
Morehouse	688 67	20 00	41 67	606 00	201 68	404 32	692 65	1,065 97
Wells	416 68	12 50	.....	404 18	134 72	269 46	512 74	782 20
Total	\$8,858 34	\$250 76	\$641 66	\$7,465 93	\$2,468 66	\$4,977 28	\$4,715 75	\$9,693 03

HERKIMER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Columbia.....	\$900 06	\$18 00	.....	\$532 00	\$294 00	\$538 00	\$1,859 89	\$1,977 89
Danube.....	300 00	6 00	.....	294 00	98 00	198 00	1,414 58	1,610 58
Fairfield.....	625 00	12 50	.....	597 50	159 16	258 34	1,836 81	2,095 15
Frankfort.....	11,168 34	223 08	\$225 00	10,349 30	3,449 78	6,899 52	2,745 14	9,644 72
German Flats.....	18,485 01	369 70	\$638 33	16,998 40	5,631 13	11,367 27	6,995 34	17,987 61
Herkimer.....	17,130 43	342 41	1,173 91	15,998 33	5,126 72	10,871 61	6,988 76	17,136 30
Litchfield.....	4,600 00	12 00	1,158 84	3,439 16	5,176 55	10,357 71	8,916 46	1,327 72
Little Falls city.....	43,729 99	874 90	2,091 67	40,763 72	13,567 91	27,175 81	8,916 46	35,092 47
Little Falls.....	833 33	6 67	.....	236 66	108 89	217 77	972 71	1,190 48
Manheim.....	8,987 08	173 74	925 00	7,988 84	2,529 45	5,068 89	3,482 99	8,541 88
Newport.....	2,875 01	57 50	350 00	2,467 51	823 51	1,645 00	1,351 52	2,996 52
Norway.....	591 67	11 83	.....	579 84	183 28	396 56	532 92	919 43
Ohio.....	116 67	2 53	33 33	81 01	27 01	54 00	141 94	195 94
Russia.....	1,910 00	38 20	241 68	1,629 12	543 37	1,085 75	948 93	2,035 08
Salisbury.....	1,716 67	34 33	191 67	1,490 67	496 89	993 78	870 48	1,864 26
Schoharie.....	.....	.....	.....	.....	.....	.....	.....	.....
Stark.....	993 33	19 87	83 33	890 13	296 70	593 43	2,895 12	2,895 12
Warren.....	300 00	6 00	.....	294 00	98 00	196 00	1,335 03	1,828 46
Webb.....	2,859 99	57 20	658 33	2,154 46	714 82	1,429 64	1,712 10	1,908 10
Winnetka.....	2,290 00	44 00	.....	2,246 00	631 43	1,614 57	1,353 13	2,763 77
Winfield.....	1,043 84	20 87	8 84	1,014 13	338 05	676 08	1,891 96	1,934 86
							1,397 69	2,073 77
	\$4114 836 25	\$2 830 71	\$8,347 98	\$106,357 21	\$83,285 74	\$70,571 47	\$47,718 80	\$118,289 77

HAMILTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Arietta	\$1,050 00	\$31 50	\$38 33	\$960 17	\$320 06	\$940 11	\$809 63	\$1,449 74
Benson	753 33	28 50	158 33	759 83	253 28	606 55	188 97	188 97
Hope	2,323 84	70 00	38 34	2,105 01	701 66	1,403 35	112 71	619 26
Indian Lake	1,800 00	39 00	349 99	1,227 66	409 21	818 45	632 84	2,036 19
Lake Pleasant	1,808 32	54 25	41 67	1,404 08	468 04	936 04	579 47	1,897 92
Jong Lake	666 67	20 00	.....	605 00	201 68	403 32	1,186 74	2,122 78
Morehouse	416 68	13 50	.....	404 18	134 72	269 46	692 65	1,965 97
Wells .....	.....	.....	.....	.....	.....	.....	512 74	782 20
Total	\$8,358 34	\$250 75	\$641 66	\$7,465 93	\$2,488 65	\$4,977 28	\$4,715 75	\$9,693 03

HERKIMER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Columbia.....	\$900 06	\$18 00	.....	\$682 00	\$294 00	\$558 00	\$1,889 89	\$1,877 89
Danube.....	300 00	6 00	.....	294 00	98 00	186 00	1,414 58	1,510 58
Fairfield.....	625 00	13 50	.....	387 50	129 16	258 34	1,826 81	2,085 15
Frankfort.....	11,198 34	223 96	\$225 00	10,349 39	3,449 70	6,899 59	2,745 14	9,644 73
German Flats.....	18,435 01	368 70	858 33	18,893 40	5,631 13	11,262 27	6,695 34	17,957 61
Herkimer.....	17,120 42	342 41	1,172 91	15,895 34	5,128 70	10,257 54	6,888 76	17,136 30
Litchfield.....	600 00	12 00	1,158 24	15,895 34	5,128 70	10,257 54	6,888 76	17,136 30
Little Falls city.....	43,729 99	874 60	2,091 67	40,733 72	13,587 91	27,175 81	8,915 68	36,092 47
Little Falls.....	333 33	6 67	.....	326 66	108 98	217 77	872 71	1,190 48
Manheim.....	8,697 08	172 74	925 00	7,599 34	2,599 45	5,058 89	3,492 99	8,541 88
Newport.....	2,875 01	57 50	850 00	2,467 51	823 51	1,645 00	1,351 82	2,996 32
Neway.....	594 67	11 33	.....	579 84	193 28	386 56	1,532 82	2,119 48
Ohio.....	116 67	3 33	.....	81 01	27 11	54 00	14 84	105 84
Salisbury.....	1,910 00	38 20	241 68	1,630 12	543 37	1,086 75	948 63	2,035 38
Schenoy.....	1,716 67	34 33	191 67	1,490 67	496 89	993 78	870 46	1,864 28
Shady.....	.....	.....	.....	.....	.....	.....	2,385 12	2,385 12
Stark.....	983 33	19 87	83 83	880 13	296 70	583 43	1,585 08	1,828 46
Warren.....	300 00	6 00	.....	294 00	98 00	196 00	1,112 10	1,508 10
Webb.....	2,839 99	57 20	658 33	2,154 46	714 82	1,439 64	1,853 13	2,783 77
Winfield.....	2,260 00	291 67	1,864 33	1,864 33	631 43	1,242 90	891 96	1,934 86
Winfield.....	1,043 84	20 87	8 84	1,014 13	338 05	676 08	1,897 90	2,072 77
Total.....	\$116,535 25	\$2,350 71	\$8,847 93	\$105,837 21	\$35,285 74	\$70,571 47	\$47,718 90	\$118,289 77

JEFFERSON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on unrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on unrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' share net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Adams	\$1,281 67	\$25 64	\$50 00	\$1,206 03	\$402 01	\$804 02	\$3,483 50	\$4,287 52
Alexandria	5,438 33	108 77	1,050 00	4,279 56	1,426 53	2,853 04	2,820 47	5,673 51
Antwerp	2,332 40	46 65	333 34	1,952 50	650 88	1,301 67	3,084 07	4,385 74
Brownville .....	.....	.....	.....	.....	.....	.....	3,627 63	3,627 63
Cape Vincent	4,899 98	98 00	66 66	4,735 33	1,578 44	3,156 89	3,189 10	6,345 99
Champion .....	.....	.....	.....	.....	.....	.....	2,123 50	2,123 50
Clayton	8,993 35	177 87	1,116 66	7,598 82	2,532 93	5,065 89	3,478 41	8,514 30
Ellisburgh	1,900 03	23 80	41 87	1,724 56	574 85	749 71	4,674 89	5,424 60
Henderson	1,955 01	39 10	141 87	1,774 24	591 41	1,182 83	1,891 83	3,074 35
Hounsfield	5,265 02	105 30	650 00	4,509 72	1,503 24	3,006 48	2,841 55	5,848 03
Le Roy	2,450 01	53 00	300 00	2,297 01	765 63	1,531 38	2,746 11	4,277 44
Lorraine	450 00	9 00	50 00	391 00	130 84	260 66	1,038 47	1,299 12
Lyme .....	.....	.....	.....	.....	.....	.....	2,414 50	2,414 50
Oreans	1,216 67	24 24	175 00	1,017 33	339 11	678 22	2,789 03	3,177 35
Phelps	551 67	11 03	75 01	465 63	135 21	310 42	1,481 43	1,891 85
Philadelphia	959 16	19 18	.....	910 00	313 84	626 66	2,014 06	2,940 72
Rodman	16 67	33	.....	16 34	5 44	11 90	1,733 62	1,744 12
Rutland	1,200 00	24 00	.....	1,176 00	392 01	783 99	2,283 46	3,467 45
Theresa	1,120 00	22 30	83 33	1,014 26	336 10	678 16	2,002 09	2,739 47
Watertown city	62,617 00	1,252 94	1,563 81	59,810 75	19,936 91	39,873 84	17,793 88	57,667 72
Watertown .....	.....	.....	.....	.....	.....	.....	1,865 35	1,865 35
Windsor	9,289 98	185 20	629 17	8,475 01	2,825 01	5,650 00	2,585 60	8,235 60
Worth	41 67	83	.....	40 84	13 60	27 24	424 85	451 59
Total	\$111,368 74	\$2,227 97	\$6,345 82	\$102,824 95	\$34,274 96	\$68,549 97	\$71,866 79	\$140,416 76

KINGS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Borough of Brooklyn	\$7,072,325 80	.....	\$145,663 14	\$4,628,663 16	\$3,208,887 38	\$1,417,774 78	\$1,361,905 93	\$5,789,740 71

LEWIS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Croghan	\$5,841 68	\$175 25	\$500 00	\$5,066 43	\$1,688 81	\$3,777 62	\$996 47	\$4,374 09
Denmark	2,291 68	68 45	406 64	1,746 57	582 19	1,164 38	2,446 95	3,011 83
Diana	2,038 22	61 00	125 00	1,847 82	615 78	1,231 54	511 01	1,743 55
Greig	1,575 00	47 25	149 99	1,377 76	459 25	918 51	303 47	1,221 98
Harrisburgh .....	.....	.....	.....	.....	.....	.....	1,098 66	1,098 66
High Market	75 00	2 25	66 87	6 08	2 03	4 05	331 74	335 79
Lewis	941 87	28 25	308 33	605 09	201 70	403 39	434 33	837 72
Lewiston	2,908 34	57 25	108 34	2,712 75	904 24	1,808 51	1,886 04	3,694 55
Lowville	7,668 85	230 05	233 84	7,204 96	2,401 65	4,803 31	4,098 44	8,901 75
Lyondale	1,450 00	13 50	.....	1,436 50	145 50	291 00	377 75	668 75
Marion	1,176 26	35 29	83 38	1,057 64	352 54	705 10	2,278 48	2,983 58
Montague	300 00	9 00	.....	291 00	97 00	194 00	804 81	498 61
New Bremen	2,441 66	73 25	141 67	2,226 74	742 25	1,484 49	733 48	2,217 97
Onondaga .....	.....	.....	.....	.....	.....	.....	224 24	234 24
Pineville	610 00	18 30	16 87	575 08	191 66	383 35	783 69	1,147 84
Turin	418 34	12 55	50 00	355 79	118 60	237 19	1,584 04	1,901 23
Watson	1,838 84	42 85	183 84	1,580 15	530 05	1,050 10	1,883 39	1,448 49
West Turin	4,092 51	122 78	475 00	3,494 73	1,164 91	2,329 82	1,832 75	4,162 57
Total	\$34,642 15	\$1,039 27	\$3,008 34	\$30,594 54	\$10,198 13	\$20,396 86	\$20,581 84	\$40,978 20

LIVINGSTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Aven	\$4,933 75	\$208 16	\$616 06	\$6,118 93	\$2,037 98	\$4,075 95	\$5,402 89	\$9,478 83
Caledonia	2,460 42	73 81	108 32	2,773 28	759 42	1,518 86	5,049 02	6,567 84
Conesus	2,975 01	24 25	191 67	754 09	250 37	502 72	1,929 44	2,432 16
Genesee	8,468 76	102 24	33 33	3,273 17	1,091 06	2,182 11	7,975 10	10,157 21
Gowland	291 67	8 75	58 33	274 59	74 86	149 73	8,425 07	3,574 80
Greencastle	1,000 00	80 00	.....	920 00	323 33	646 67	3,120 86	3,767 83
Lima	391 67	10 75	.....	380 92	126 97	253 95	3,345 12	3,599 87
Livonia	2,395 01	71 85	350 00	1,973 16	657 72	1,315 44	4,582 60	5,898 13
Mount Morris	9,300 00	279 00	429 16	8,591 84	2,883 95	5,707 89	5,014 87	10,742 46
North Dansville	13,779 18	413 37	933 34	12,431 47	4,143 83	8,287 64	3,777 82	12,065 46
Nunda	2,235 00	67 05	158 84	2,009 61	669 87	1,339 74	2,629 14	3,968 88
Ossian .....	.....	.....	.....	.....	.....	.....	1,297 44	1,297 44
Portage	1,075 00	32 25	308 33	734 32	245 80	489 62	1,697 98	2,187 80
Sparta	200 00	6 00	66 67	127 33	42 44	84 89	2,283 83	2,868 82
Springwater .....	.....	.....	.....	.....	.....	.....	2,600 60	2,600 60
West Sparta .....	.....	.....	.....	.....	.....	.....	1,815 59	1,815 59
York	1,068 34	31 75	.....	1,026 59	342 20	684 39	4,940 07	5,624 46
Total	\$45,566 81	\$1,364 25	\$3,254 16	\$46,889 40	\$13,629 80	\$27,259 60	\$60,437 22	\$87,716 82

MADISON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Brookfield.....	\$995 00	\$29 85	\$83 33	\$481 82	\$293 94	\$597 88	\$3,084 72	\$3,672 60
Cazenovia.....	4,948 34	149 05	381 34	4,435 95	1,478 65	2,957 30	5,157 62	8,114 92
De Ruyter.....	1,631 68	48 95	66 69	1,516 04	505 35	1,010 69	1,348 95	2,359 64
Eaton.....	3,476 67	104 90	100 00	3,272 37	1,090 79	2,181 58	2,876 56	5,058 14
Fenner.....	.....	.....	.....	.....	.....	.....	1,188 92	1,188 92
Georgetown.....	300 00	9 00	.....	291 00	.....	104 01	961 65	1,158 66
Hamilton.....	5,354 60	160 81	166 67	5,027 92	1,675 77	3,352 15	3,884 09	7,237 61
Lebanon.....	1,128 24	83 85	66 67	1,027 62	347 61	680 01	1,689 06	2,354 27
Lenoir.....	20,581 67	67 48	616 68	19,847 15	6,449 05	12,898 10	5,193 11	18,141 11
Lincoln.....	.....	12 00	341 66	246 34	82 11	164 23	1,160 97	1,274 30
Madison.....	2,076 67	62 80	424 98	1,588 89	529 80	1,059 09	3,062 24	4,114 88
Nelson.....	.....	8 00	.....	97 00	.....	64 67	1,385 29	1,468 06
Oneida.....	20,101 67	612 95	791 66	18,997 96	6,332 66	12,665 30	4,891 91	21,560 21
Smithfield.....	825 00	24 75	.....	800 25	266 75	533 50	1,240 40	1,773 90
Stockbridge.....	1,591 66	47 75	136 33	1,385 58	461 85	923 73	1,689 27	2,613 00
Sullivan.....	4,450 00	133 50	541 67	3,774 83	1,256 28	2,518 55	5,508 21	8,024 76
Total.....	\$65,290 90	\$2,048 43	\$3,541 68	\$62,699 79	\$20,896 93	\$41,793 86	\$48,347 97	\$90,141 83

MONROE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Brighton	\$3,635 02	\$36 35	\$123 33	\$3,465 34	\$1,155 11	\$2,310 23	\$4,971 80	\$7,281 03
Chili	958 35	9 58	100 01	848 76	282 92	565 84	4,419 56	4,419 56
Clarkson	2,216 68	22 16	366 69	2,847 83	949 28	1,898 55	2,391 74	2,957 98
Gates	15,853 44	156 54	3,016 72	12,678 18	4,228 07	8,450 11	4,461 18	6,479 73
Greece	1,493 35	14 94	50 00	1,428 41	476 14	952 27	8,340 41	10,801 52
Hamlin	658 24	6 58	41 67	610 09	203 86	406 23	3,048 59	4,049 86
Henrietta	9,375 93	93 76	1,868 89	7,415 48	2,471 82	4,943 66	3,689 21	4,095 94
Irondequoit	2,607 51	26 08	1,110 02	2,471 41	823 81	1,647 60	8,310 91	8,251 57
Mendon	1,650 00	16 50	50 00	1,673 50	544 50	1,089 00	4,968 91	6,016 54
Orden	841 69	8 41	50 00	783 28	261 09	522 19	4,057 02	5,146 03
Parnes	1,391 67	13 92	233 33	1,377 75	459 25	918 50	3,760 86	4,283 05
Pendfield	6,488 37	64 88	233 33	5,200 16	1,733 39	3,466 77	3,059 37	3,977 87
Perrinton	1,618 24	16 18	1,602 16	1,602 16	534 05	1,068 11	5,393 95	8,860 72
Pittsfield	698 34	6 98	8 34	681 02	227 67	453 35	3,474 21	4,524 32
Riga	760,192 12	7,606 93	33,733 51	719,549 68	239,849 89	479,699 79	4,108 79	4,564 14
Rochester city	1,043 34	10 43	150 00	882 91	284 31	598 60	2,178 41	705,718 96
Rush	6,206 67	62 06	.....	6,144 61	2,048 20	4,096 41	3,178 41	3,767 01
Sweden	1,029 20	10 29	41 67	977 24	315 74	661 50	2,868 36	10,720 81
Webster	2,063 24	20 63	141 67	1,901 04	633 68	1,267 36	2,868 36	3,519 76
Wheatland	.....	.....	.....	.....	.....	.....	3,168 98	4,436 84
Total	\$820,721 70	\$6,207 20	\$46,043 65	\$772,470 85	\$257,490 28	\$514,980 57	\$305,476 06	\$829,457 23

MONTGOMERY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1896, April 30, 1896, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1896.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Amsterdam city.....	\$90,780 86	81,805 62	\$4,579 12	\$83,896 12	\$27,965 37	\$55,930 75	\$22,213 70	\$78,144 45
Amsterdam.....	4,091 67	81 83	416 67	3,693 17	1,197 73	2,395 44	4,965 92	7,381 36
Canajoharie.....	8,774 90	175 50	249 99	8,549 50	2,793 17	5,566 33	5,048 59	10,614 92
Charleston.....	716 67	14 33	.....	702 34	234 11	468 23	966 78	1,435 01
Florida.....	1,898 33	36 17	258 33	1,513 83	504 61	1,009 22	2,925 96	3,935 18
Glen.....	3,420 05	36 40	268 40	3,143 22	1,047 78	2,095 54	3,500 78	5,596 32
Montgomery.....	15,813 34	306 26	708 33	14,298 75	4,766 25	9,532 50	6,233 59	15,796 69
Mohawk.....	5,984 17	119 69	175 00	5,689 48	1,896 49	3,792 99	5,599 52	9,392 51
Palatine.....	2,176 67	48 54	141 66	1,991 47	663 83	1,327 64	5,432 96	6,760 40
Roseton.....	2,293 35	45 16	213 50	2,049 69	683 23	1,366 46	2,378 50	3,744 96
St. Johnsville.....	6,260 00	125 20	310 42	5,824 38	1,941 45	3,882 93	3,735 61	7,618 54
Total.....	\$141,135 10	\$2,622 76	\$7,260 35	\$131,052 05	\$43,684 02	\$87,368 03	\$63,071 91	\$150,369 94

NASSAU COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Hempstead	\$125 01	\$3 75	\$149 99	—\$28 73	—49 58	—\$19 15	\$5,947 95	\$5,918 80
North Hempstead	35 02	1 05	83 33	—49 36	—16 45	—32 91	4,096 31	4,063 40
Oyster Bay .....	.....	.....	.....	.....	.....	.....	7,517 15	7,517 15
Total	\$160 03	\$4 80	\$233 32	—\$78 09	—\$66 03	—\$52 06	\$17,551 41	\$17,499 35

Nassau county was erected from Queens county January 1, 1899.

NEW YORK COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Boroughs of Manhattan and the Bronx.....	\$16,494,659 17	.....	\$775,108 45	\$15,719,750 72	\$5,239 9 6 91	\$10,479,833 81	\$5,389,525 47	\$15,869,359 28

NIAGARA COUNTY

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Cambria.....	\$476 06	\$0 53	.....	\$467 13	\$155 70	\$311 43	\$2,394 50	\$2,985 93
Harland.....	2,686 69	73 73	\$350 00	3,282 96	1,087 66	2,175 30	2,447 15	2,447 15
Lewiston.....	82,969 48	1,659 80	4,767 42	76,542 26	25,514 04	51,028 12	3,031 06	5, 06 86
Lockport.....	1,700 01	33 99	116 67	1,549 35	516 45	1,032 90	14,652 14	65,690 32
Newfane.....	.....	.....	.....	.....	.....	.....	2,740 78	3,773 78
Niagara.....	1,385 00	27 70	125 00	1,232 30	410 76	821 54	2,560 45	2,560 45
Niagara Falls city.....	117,720 90	2,354 41	4,974 88	110,441 61	36,813 87	73,627 74	27,361 59	100,989 33
North Tonawanda city.....	26,456 67	709 13	5,941 67	28,805 87	9,601 96	19,203 91	8,281 02	27,464 33
Pandleton.....	1,150 00	23 00	75 01	1,051 99	350 66	701 33	1,591 60	2,292 93
Porter.....	2,403 23	48 07	25 00	2,330 26	776 76	1,553 50	2,176 97	3,730 47
Royalton.....	7,874 17	147 49	75 01	7,151 67	2,383 89	4,767 78	4,845 92	9,113 70
Someret.....	.....	.....	.....	.....	.....	.....	1,997 66	1,997 66
Wheatfield.....	13,812 52	276 25	554 17	12,982 10	4,327 87	8,654 73	6,348 77	15,003 50
Wilson.....	1,266 96	25 24	249 99	991 33	330 45	660 88	2,318 53	2,979 41
Total.....	\$289,422 09	\$5,358 44	\$17,224 32	\$246,806 83	\$62,269 61	\$164,539 22	\$64,183 81	\$248,723 53

ONEIDA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on unrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax for three years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on unrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' share of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Ananville.....	\$1,166 67	\$3 33	\$58 33	\$1,085 01	\$361 67	\$723 34	\$786 22	\$1,509 56
Augusta.....	2,065 00	41 70	83 33	1,939 97	653 32	1,306 65	1,309 74	2,616 41
Ava.....	133 33	2 67	.....	130 66	42 55	87 11	402 85	490 68
Boonville.....	8,115 40	162 31	558 34	7,394 75	2,464 91	4,929 84	2,640 55	7,570 39
Bridgewater.....	1,025 01	20 50	141 67	861 84	287 62	574 22	1,072 85	1,648 07
Camden.....	5,760 00	115 60	.....	5,664 40	1,898 17	3,776 33	3,395 76	7,172 09
Deerfield.....	1,425 02	28 49	133 33	1,263 20	421 07	842 13	1,613 97	2,466 10
Florence.....	1,110 00	22 20	.....	1,087 80	362 61	725 19	384 68	1,109 87
Floyd.....	200 00	4 00	.....	196 00	65 38	130 62	744 90	875 57
Forestport.....	3,825 81	76 51	433 32	3,315 98	1,105 22	2,210 66	1,001 58	3,212 24
Kirkland.....	8,405 02	168 16	319 18	7,907 74	2,635 91	5,271 83	3,968 00	8,639 83
Lee.....	1,400 01	28 00	50 00	1,322 01	440 67	881 34	938 18	1,819 52
Maroy.....	300 00	6 00	.....	294 00	98 01	195 99	1,457 84	1,653 83
Marshall.....	521 67	10 45	83 33	427 89	142 84	285 25	1,708 58	1,993 84
New Hartford.....	3,068 34	61 26	174 99	2,811 99	943 99	1,868 00	4,647 16	6,535 16
Paris.....	2,826 67	58 34	83 34	2,686 80	895 60	1,791 20	2,246 13	4,037 33
Remsen.....	1,533 33	30 67	41 67	1,460 99	487 00	973 99	810 67	1,784 66
Rome city.....	52,294 79	1,045 99	1,937 47	49,311 42	16,437 14	32,874 28	13,417 71	46,291 99
Sangerfield.....	6,486 67	139 74	150 00	6,206 93	2,068 98	4,137 95	2,703 15	6,841 10
Steuben.....	.....	.....	.....	.....	.....	.....	760 46	760 46
Trenton.....	3,303 34	66 07	243 32	2,953 95	984 62	1,969 33	1,876 16	2,845 39
Utica city.....	286,961 65	5,739 04	12,708 10	268,504 51	89,501 51	179,003 00	76,379 22	245,382 22
Vernon.....	2,018 33	40 37	50 00	1,927 96	643 66	1,284 30	2,279 23	3,561 53
Verona.....	4,175 00	83 49	341 66	3,749 85	1,249 94	2,499 91	3,326 52	6,326 73
Vienna.....	4,685 19	93 70	1,574 93	3,016 53	1,005 53	2,011 04	1,066 53	3,077 17
Western.....	1,393 33	27 67	16 67	1,348 99	446 33	892 66	1,168 37	2,061 03
Westmoreland.....	833 34	16 66	116 67	700 01	233 33	466 68	2,025 80	2,592 48
Whitesboro.....	7,750 82	155 01	800 61	6,795 80	2,265 26	4,530 54	6,377 48	10,908 02
Total.....	\$412,803 74	\$8,356 07	\$20,149 66	\$384,398 01	\$128,182 63	\$256,265 33	\$140,453 31	\$396,717 64

ONONDAGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Camillus	\$3,370 04	\$33 50	\$266 64	\$3,049 88	\$1,016 62	\$2,033 24	\$5,059 24	\$7,092 48
Cicero	2,354 86	23 58	416 65	1,818 13	589 88	1,278 75	3,185 15	4,463 90
Clay	2,233 33	22 33	233 83	1,977 67	659 22	1,318 45	3,744 44	5,052 89
DeWitt	18,128 73	181 27	1,766 25	16,180 21	5,396 40	10,792 81	5,695 05	16,487 86
Elbridge	9,076 26	90 76	1,241 67	7,743 83	2,581 27	5,162 56	5,517 36	10,679 91
Fabius	413 34	4 43	.....	408 91	146 80	292 61	1,917 25	2,209 86
Griffes	19,845 05	198 45	3,834 91	15,821 69	5,273 90	10,547 76	8,360 64	18,908 40
Lafayette	625 00	6 25	.....	618 75	206 25	412 50	2,550 47	2,962 97
Lyander	8,668 34	86 09	335 42	8,186 83	2,728 93	5,457 89	6,981 54	12,439 43
Maulius	8,894 20	88 94	763 83	8,021 93	2,673 97	5,347 96	6,223 95	11,571 91
Marcellus	2,143 33	21 43	.....	2,121 90	707 80	1,414 60	2,856 91	3,771 51
Onondaga	6,893 34	68 91	441 67	6,382 73	2,127 58	4,255 15	7,266 85	11,532 00
Oriskany	700 00	7 00	.....	693 00	231 00	462 00	1,134 17	1,596 17
Pompey	1,460 00	14 60	53 33	1,387 07	463 36	924 71	3,193 07	4,123 78
Salina	10,910 03	109 10	750 00	10,050 93	3,350 32	6,700 61	2,910 07	9,610 68
Stanstead	5,695 00	56 94	177 09	5,160 97	1,820 33	3,340 64	5,175 17	8,815 81
Spaford	600 00	6 00	.....	594 00	193 00	401 00	1,389 76	1,783 76
Syracuse city	654,310 16	6,543 10	56,125 07	593,821 99	197,874 00	395,747 99	137,209 20	532,957 19
Tully	1,033 34	10 34	208 34	814 66	271 55	543 11	1,833 45	2,376 56
Van Buren	2,012 50	20 12	50 00	1,942 37	647 45	1,294 92	4,639 39	5,934 31
Total	\$761,818 85	\$7,613 18	\$64,663 77	\$687,086 40	\$232,012 14	\$455,074 26	\$316,326 13	\$674,850 39

ONTARIO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Bristol.....	\$200 00	\$6 00	.....	\$ 94 00	\$84 67	\$129 33	\$1,224 95	\$1,354 28
Canada.....	23,003 33	620 82	.....	21,822 51	7,194 16	14,388 35	665 90	24,405 80
East Bloomfield.....	961 67	25 70	\$800 00 4 17	931 80	310 59	621 21	12,417 81	24,806 27
Farmingdon.....	.....	.....	.....	.....	.....	.....	2,719 82	3,311 03
Genova city.....	14,840 00	297 30	1,833 31	12,739 46	4,243 16	8,486 30	2,911 32	12,480 36
Genova.....	26,443 35	791 85	1,449 99	24,201 41	8,067 13	16,134 28	9,592 02	25,726 30
Gotham.....	600 00	16 00	.....	584 00	194 67	389 33	3,551 46	3,840 70
Hopewell.....	.....	.....	.....	.....	.....	.....	2,6 40	2,614 40
Manchester.....	3,890 01	103 29	300 00	3,486 72	1,182 24	2,304 48	4,707 86	7,012 34
Naples.....	1,079 17	28 79	.....	1,050 38	350 12	700 26	1,635 69	2,336 95
Phelps.....	3,150 00	85 12	50 00	3,019 88	1,006 63	2,013 25	7,082 89	9,096 14
Richmond.....	.....	.....	.....	.....	.....	.....	1,842 38	1,842 38
Seneca.....	.....	.....	.....	.....	.....	.....	3,690 89	3,690 89
South Bristol.....	904 18	24 75	274 99	604 44	201 48	402 96	611 57	1,014 53
Victor.....	1,791 66	47 44	66 67	1,677 55	559 18	1,118 37	8,819 92	4,938 29
West Bloomfield.....	.....	.....	.....	.....	.....	.....	1,882 15	1,882 15
Total.....	\$76,856 37	\$2,047 06	\$4,779 16	\$70,032 15	\$23,344 03	\$46,688 12	\$85,305 20	\$111,998 32

ORANGE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net of State tax for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Blooming Grove.....	\$530.01	\$0.40	.....	\$509.61	\$189.88	\$719.73	\$2,665.48	\$3,005.19
Chester.....	4,353.75	87.08	\$6.25	4,260.42	1,420.15	2,840.27	2,419.48	5,259.73
Cornwall.....	20.00	.....	.....	19.80	6.54	2,840.27	2,419.48	5,259.73
Crawford.....	1,581.67	31.83	75.00	1,484.84	494.94	989.90	1,751.48	2,741.38
Deer Park.....	44,580.02	890.61	2,133.34	41,506.07	13,825.35	27,670.72	6,133.88	33,804.60
Goshen.....	14,518.36	290.37	875.00	13,352.99	4,450.99	8,901.00	5,282.76	14,184.76
Greenville.....	181.84	3.66	.....	178.68	59.89	119.79	5,277.55	5,397.34
Hampdenburgh.....	1,460.02	29.00	8.34	1,412.68	470.89	941.79	1,850.59	2,772.38
HIGHLANDS.....	11,324.99	226.50	650.00	10,448.49	3,482.83	6,965.66	1,712.07	8,677.73
Middletown city.....	62,452.60	1,249.04	5,314.07	55,889.49	18,629.83	37,259.66	8,658.77	45,918.43
Milbank.....	750.01	15.00	33.33	701.68	233.89	467.79	1,103.08	1,630.87
Monroe.....	2,311.69	46.24	29.19	2,236.26	745.43	1,490.83	1,871.00	3,361.83
Montgomery.....	8,514.18	170.28	275.00	8,068.90	2,669.61	5,399.29	4,539.91	9,919.16
Mt. Hope.....	1,000.00	20.00	.....	980.00	328.66	651.34	1,363.78	2,017.12
Newburgh.....	5,884.24	117.69	579.15	5,187.40	1,729.14	3,458.26	5,008.24	8,466.50
Newburgh city.....	183,180.08	2,663.61	7,554.05	172,962.42	40,967.48	81,974.94	28,409.64	108,384.58
New Windsor.....	5,166.67	103.33	135.00	4,928.34	1,646.11	3,282.23	3,215.58	6,507.81
Tuxedo.....	1,125.00	22.50	33.33	1,069.17	356.39	712.78	2,718.82	4,431.60
Wallkill.....	2,966.67	59.33	806.33	2,100.01	700.00	1,400.01	2,988.80	4,388.81
Warwick.....	11,468.24	229.37	1,166.68	10,072.19	3,357.09	6,714.20	1,755.84	13,919.65
Wawayanda.....	200.00	4.00	.....	196.00	65.33	130.67	1,755.84	1,886.01
Woodbury.....	1,178.25	23.56	8.34	1,146.45	382.15	764.30	1,636.22	2,400.52
Total.....	\$314,639.97	\$6,393.50	\$19,674.46	\$288,721.77	\$96,240.59	\$192,481.18	\$66,817.28	\$259,298.46

ORLEANS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Albion.....	\$0,894 57	\$296 54	\$125 00	\$9,463 03	\$3,154 34	\$6,308 69	\$7,088 66	\$13,398 76
Barre.....	.....	.....	.....	.....	.....	.....	.....	.....
Carlton.....	383 33	11 50	66 67	305 16	101 72	203 44	2,401 19	2,401 19
Clarendon.....	208 34	6 25	.....	203 09	87 37	134 72	2,463 27	2,666 71
Galena.....	391 67	11 75	.....	379 92	126 64	253 28	1,753 17	1,887 89
Kendall.....	491 66	26 75	.....	611 58	210 52	421 06	2,856 38	3,109 66
Murray.....	2,182 95	64 89	233 33	1,960 55	653 51	1,307 04	1,738 73	2,159 79
Ridgeway.....	12,621 67	378 65	137 51	11,859 69	3,953 24	7,906 45	8,550 49	4,857 53
Shelby.....	208 34	6 25	383 33	202 09	87 36	134 73	7,217 99	15,144 44
Yates.....	.....	.....	.....	.....	.....	.....	8,391 86	3,529 59
Total.....	\$26,753 53	\$802 58	\$945 84	\$25,004 11	\$8,334 70	\$16,669 41	\$34,426 58	\$51,095 99

OSWEGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three year ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Albion	\$700 00	\$14 00	\$25 00	\$661 00	\$226 32	\$440 67	\$1,051 69	\$1,492 36
Amboy	560 00	11 00	.....	539 00	179 66	359 34	427 81	787 15
Boyleston .....	.....	.....	.....	.....	.....	.....	343 33	343 33
Constantia	2,921 67	58 43	287 66	2,571 58	857 20	1,714 38	985 11	2,699 49
Granby	7,141 66	142 83	483 34	6,515 49	2,171 83	4,343 66	3,956 11	8,299 77
Hannibal	11 67	23	.....	11 44	3 81	7 63	2,254 43	2,267 06
Hastings	3,083 33	61 87	191 67	2,839 80	946 60	1,893 20	1,840 80	3,724 00
Mexico	3,430 01	68 60	424 98	2,936 43	978 81	1,957 62	2,001 20	4,956 82
New Haven	100 00	3 00	.....	98 00	32 67	65 33	1,461 70	1,527 03
Orwell .....	.....	.....	.....	.....	.....	.....	832 01	832 01
Oswego city	101,614 24	2,032 89	5,608 23	94,003 12	31,324 37	62,668 75	20,937 13	83,605 88
Oswego	1,283 34	25 67	212 51	1,045 16	348 39	696 77	2,423 28	3,126 05
Palermo	125 00	2 50	.....	122 50	40 84	81 66	1,088 43	1,170 09
Parish	1,391 67	27 84	16 68	1,347 15	449 05	898 10	876 79	1,774 89
Redfield	500 00	10 00	8 34	481 66	160 55	321 11	499 30	820 41
Richland	4,758 38	95 16	316 68	4,346 51	1,448 84	2,897 67	4,044 69	6,942 36
Sandy Creek	1,968 76	39 37	104 16	1,825 23	608 40	1,216 83	1,824 02	3,150 85
Schorespel	3,918 34	78 87	416 80	3,429 33	1,141 11	2,288 21	3,024 01	5,306 23
Scriba .....	.....	.....	.....	.....	.....	.....	2,036 26	2,036 26
Volney	11,332 09	226 64	1,000 01	10,105 44	3,368 49	6,736 95	6,332 69	13,069 61
West Monroe .....	.....	.....	.....	.....	.....	.....	489 77	489 77
Williamstown	750 00	15 00	.....	735 00	244 99	.....	710 30	1,200 31
Total	\$145,620 13	\$2,912 40	\$9,099 90	\$133,607 83	\$44,535 94	\$89,071 89	\$90,516 88	\$149,618 77

OTSEGO COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Burlington.....	\$916 66	\$27 50	\$91 67	\$797 49	\$265 84	\$531 65	\$1,659 68	\$2,191 33
Butternuts.....	1,00 00	6 00	8 34	188 66	61 89	123 77	2,315 94	2,539 91
Cherry Valley.....	1,450 01	43 50	108 33	1,298 18	452 74	865 44	2,644 17	2,909 61
Decatur.....	.....	.....	.....	.....	.....	.....	520 50	8,180 32
Edinboro.....	1,789 17	53 68	237 50	1,497 99	499 33	998 66	2,151 66	3,150 32
Exeter.....	1,285 86	27 97	275 00	982 88	317 63	665 25	1,187 19	1,852 44
Hartwick.....	961 26	19 84	.....	611 42	218 90	427 62	1,191 11	2,218 73
Laurens.....	416 68	12 50	.....	404 18	134 72	269 46	1,753 26	2,021 72
Maryland.....	1,613 35	48 40	308 33	1,256 62	418 88	837 74	2,076 92	2,894 66
Middlefield.....	1,200 00	36 30	16 67	1,157 04	385 64	771 86	2,442 64	3,113 90
Milford.....	1,553 33	46 00	33 33	1,454 00	484 67	969 33	1,917 76	2,907 09
Mortin.....	904 17	27 12	.....	877 05	292 35	584 70	1,616 99	2,221 68
New Lisbon.....	216 67	6 50	.....	210 17	70 16	140 11	1,558 67	1,988 78
Oneonta.....	22,705 03	681 15	1,208 33	20,815 55	6,938 51	13,877 04	8,551 29	19,428 33
Otego.....	450 00	13 50	.....	436 50	145 50	291 00	1,876 79	2,167 79
Pittsfield.....	10,325 84	309 78	441 66	9,574 40	3,191 46	6,382 94	6,298 20	12,681 14
Plattsfield.....	566 67	17 00	108 33	441 34	147 12	294 22	1,061 10	1,355 32
Richfield.....	291 67	8 75	.....	282 92	94 30	188 62	1,178 88	1,306 50
Rochebom.....	7,245 65	217 35	1,293 77	5,738 93	1,911 31	3,822 62	2,329 08	6,151 70
Sp. Ingfield.....	800 90	24 00	.....	776 00	258 67	517 33	1,512 36	1,812 36
Unadilla.....	1,218 34	36 55	8 34	1,178 45	391 15	782 80	2,320 18	3,102 48
Unadilla.....	2,300 00	69 00	50 90	2,181 00	727 00	1,454 00	2,430 57	3,888 57
Westford.....	800 00	9 00	.....	791 00	96 99	194 01	995 37	1,189 38
Worcester.....	1,968 34	59 05	100 01	1,809 28	603 08	1,206 20	2,041 65	3,247 85
Total.....	\$66,348 10	\$1,810 44	\$4,289 61	\$64,248 05	\$18,082 68	\$36,165 37	\$49,876 82	\$86,042 19

PUTNAM COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1896, April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Carmel.....	\$3,814 99	\$115 35	\$58 33	\$3,671 31	\$1,223 77	\$2,447 54	\$4,781 40	\$7,228 94
Kent.....	108 34	2 25	.....	105 09	35 03	70 06	1,126 29	1,196 35
Patterson.....	1,220 00	36 60	.....	1,183 40	394 47	788 93	2,307 67	3,096 60
Phillips town.....	8,671 68	260 15	.....	7,832 35	2,610 78	5,221 57	4,281 76	9,503 33
Putnam Valley.....	100 00	3 00	.....	97 00	32 33	64 67	875 50	940 17
South East.....	4,709 16	141 28	278 75	4,299 13	1,433 04	2,866 09	4,323 28	7,189 37
Total.....	\$18,664 17	\$559 63	\$906 26	\$17,188 28	\$5,729 42	\$11,458 86	\$17,704 90	\$29,163 76

QUEENS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Borough of Queens.....	\$891,617 10	\$17,832 34	\$72,735 76	\$801,049 00	\$267,016 33	\$534,032 67	\$202,570 76	\$736,603 43

RENSSELAER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Berlin	\$575 09	\$5 75	\$66 67	\$502 53	\$167 53	\$335 02	\$800 20	\$1,135 25
Bruneau	2,033 33	20 33	66 67	1,946 53	648 78	1,297 55	5,374 20	4,675 75
East Greenbush	1,376 68	13 76	50 00	1,312 91	437 64	875 27	3,171 76	4,017 03
Grafton	210 00	2 10	8 34	199 56	66 52	133 04	513 30	646 34
Greenbush	12,398 33	123 98	500 00	11,774 35	3,924 78	7,849 57	2,130 80	9,989 47
Hoosick	23,561 69	235 51	1,041 69	24,254 49	8,064 83	16,169 66	10,176 73	26,345 39
Lansingburgh	49,671 59	496 71	3,837 43	45,237 45	15,112 48	30,224 97	13,450 56	43,675 53
Nassau	3,205 00	32 05	133 34	3,039 61	1,012 20	2,026 41	1,444 53	3,470 96
North Greenbush	6,795 83	67 96	895 84	6,332 03	2,110 68	4,221 35	3,960 82	8,202 17
Petersburg	1,010 00	10 10	.....	999 90	333 30	666 60	922 88	1,589 48
Pittsford	1,641 67	16 42	133 34	1,491 91	497 30	994 61	5,821 30	6,315 91
Potsdam	400 00	4 00	50 01	345 99	115 33	230 66	949 32	1,179 98
Rensselaer city	25,655 00	256 55	750 00	24,648 45	8,216 15	16,432 30	4,555 81	20,988 14
Sand Lake	3,811 67	38 22	590 00	3,273 55	1,091 18	2,182 37	1,542 98	3,725 35
Schaghticoke	5,575 91	55 75	166 66	5,352 60	1,784 20	3,568 40	4,196 64	7,755 04
Schoharie	4,295 00	42 95	66 67	4,185 38	1,395 13	2,790 25	6,643 42	9,433 67
Stephentown	820 00	8 20	.....	811 80	270 60	541 20	878 92	1,415 12
Troy city	464,181 48	4,641 82	25,945 82	433,593 84	144,531 27	289,062 57	96,476 12	387,538 69
Total	\$905,207 23	\$6,092 07	\$33,712 48	\$569,402 72	\$189,800 90	\$379,601 83	\$164,519 44	\$544,121 27

RICHMOND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Borough of Richmond.....	\$354,488 53	\$7,207 79	\$25,708 76	\$321,569 98	\$107,189 99	\$214,379 99	\$66,607 09	\$280,987 08

ROCKLAND COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Clarkstown.....	\$14,145 02	\$424 25	\$1,191 65	\$12,529 02	\$4,176 34	\$8,352 68	\$6,972 53	\$16,325 21
Haverstraw.....	27,284 19	998 53	1,141 66	31,144 00	10,381 34	20,762 66	6,741 69	27,504 35
Orangetown.....	31,577 10	947 32	1,672 92	28,956 86	9,653 28	19,304 58	12,959 18	32,163 76
Ramapo.....	3,842 50	115 28	58 33	3,668 89	1,222 96	2,445 93	7,284 91	9,730 84
Stony Point.....	7,641 68	211 24	691 65	6,138 79	2,046 26	4,092 53	2,482 24	6,574 77
Total.....	\$88,890 49	\$2,696 72	\$4,756 21	\$82,437 56	\$27,479 18	\$54,958 38	\$36,310 55	\$91,268 93

ST. LAWRENCE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Lauchter.....	\$4,678 01	\$73 70	.....	\$4,611 41	\$1,133 77	\$1,407 54	\$1,869 01	\$4,461 55
Canlon.....	7,678 33	113 54	\$470 00	7,054 77	2,153 19	4,708 18	6,448 83	11,152 01
Chate.....	233 84	4 66	.....	228 68	75 22	152 46	447 63	604 07
Clifton.....	710 02	14 20	41 67	654 15	218 65	436 10	1,372 82	1,808 92
Colton.....	1,800 00	36 00	.....	1,764 00	538 01	1,175 99	1,355 79	2,531 78
De Kalb.....	.....	.....	.....	.....	.....	.....	2,491 16	2,491 16
De Feyster.....	800 00	6 00	.....	284 00	98 01	185 99	1,216 70	1,412 69
Edwards.....	1,340 87	26 82	113 50	1,200 35	400 18	801 37	1,151 44	1,951 81
Fine.....	1,853 36	37 06	141 66	1,674 62	658 21	1,116 41	1,192 84	2,309 39
Fowler.....	1,036 68	20 74	139 13	876 81	292 27	584 54	1,014 83	2,199 47
Gouverneur.....	8,815 65	136 32	316 67	8,362 66	2,120 96	4,241 90	5,315 40	9,557 70
Hammond.....	549 17	10 86	57 78	480 41	160 14	320 27	1,740 42	2,060 69
Herman.....	491 67	9 83	.....	481 84	160 61	321 23	1,124 80	1,446 03
Hopkinton.....	100 00	2 00	.....	98 00	32 67	65 33	2,415 01	2,480 34
Lawrence.....	.....	.....	.....	.....	.....	.....	1,765 96	1,765 96
Liebon.....	.....	.....	.....	.....	.....	.....	3,993 11	3,993 11
Louisville.....	350 00	7 00	.....	343 00	114 34	228 66	1,519 39	1,748 05
Macomb.....	900 00	18 00	.....	882 00	294 00	588 00	860 48	1,448 48
Madrid.....	1,433 33	28 68	75 00	1,329 65	443 21	886 44	1,912 30	2,798 74
Masena.....	1,378 34	37 57	.....	1,350 77	450 26	900 51	2,270 40	3,171 00
Morristown.....	1,821 67	36 43	316 67	1,486 57	489 62	979 05	1,940 73	2,919 78
Norfolk.....	241 67	4 93	.....	236 84	78 94	157 90	1,393 99	1,551 79
Ogdensburg city.....	41,689 72	833 79	4,037 38	36,818 55	12,272 85	24,545 70	7,709 77	32,255 47
Oswegatchie.....	1,233 33	24 67	66 66	1,142 00	360 67	781 33	2,866 08	3,628 01
Parishville.....	826 67	16 53	19 43	790 71	283 66	527 15	1,181 82	1,708 97
Pierrepont.....	.....	.....	.....	.....	.....	.....	1,019 56	1,019 56
Pitcairn.....	.....	.....	.....	.....	.....	.....	828 40	828 40
Potsdam.....	8,109 57	162 20	791 46	7,155 91	2,385 80	4,770 61	8,900 96	13,671 57
Rosale.....	1,263 34	25 66	81 84	1,175 84	391 61	783 90	823 29	1,607 19
Russell.....	620 01	12 40	16 67	590 94	196 97	393 97	1,210 66	1,604 63
Stockholm.....	.....	.....	.....	.....	.....	.....	2,263 13	2,263 13
Weddington.....	1,550 00	31 00	66 67	1,452 33	484 10	968 23	1,740 32	2,748 55
Total.....	\$38,031 95	\$1,768 63	\$6,752 21	\$79,519 11	\$26,506 36	\$53,012 75	\$73,485 35	\$126,506 10

SARATOGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Ballston.....	\$1,235 01	\$37 05	\$ 66 66	\$1,031 30	\$343 77	\$687 53	\$2,418 65	\$3,106 18
Charlton.....	1,433 34	43 00	233 34	1,157 00	385 66	771 34	1,536 26	1,536 26
Clifton Park.....	4,815 41	144 46	483 38	4,187 62	1,395 88	2,791 74	3,573 76	4,345 10
Corinth.....	766 67	28 00	75 00	668 67	222 89	445 78	1,144 30	3,936 04
Day.....	210 00	6 30	41 67	162 03	54 01	108 02	92 15	537 93
Edinburgh.....	708 34	21 25	75 60	687 09	229 08	458 06	162 70	182 70
Galway.....	691 67	20 75	75 60	595 92	188 63	397 29	1,050 35	1,158 37
Greenfield.....	16,125 01	463 75	908 32	14,732 94	4,910 98	9,821 96	981 09	1,439 15
Hadley.....	618 34	18 55	100 01	499 78	166 40	333 38	271 41	688 70
Half Moon.....	16,155 42	484 66	725 00	14,945 76	4,941 93	9,963 83	4,766 79	14,588 75
Malta.....	749 83	23 23	66 67	651 93	217 31	434 62	1,549 43	1,892 61
Milton.....	8,294 17	248 82	508 33	7,537 02	2,512 34	5,024 68	4,927 62	14,301 45
Moreau.....	90,943 99	2,728 81	16,224 64	71,991 04	23,997 01	47,994 03	2,075 37	2,506 99
Morse.....	13,295 85	468 88	947 53	14,859 44	4,953 14	9,906 30	1,046 58	1,046 58
Morris.....	13,832 83	417 99	911 11	12,603 83	4,201 28	8,402 55	97 29	97 29
Northumberland.....							3,125 25	8,149 93
Providence.....							19,454 23	67,448 26
Saratoga.....							4,789 17	14,705 47
Saratoga Springs.....							3,149 09	11,951 64
Stillwater.....							779 01	779 01
Wakerford.....								
Wilson.....								
Total.....	\$172,966 98	\$5,189 00	\$21,466 61	\$148,311 87	\$48,770 46	\$97,540 91	\$57,800 50	\$154,941 41

SOHENECTADY COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Duanesburgh.....	\$1,883 85	\$37 66	\$90 00	\$1,765 69	\$385 23	\$1,170 46	\$2,917 96	\$4,088 42
Glenville.....	.....	.....	.....	.....	.....	.....	4,472 39	4,472 39
Malayuna.....	60 00	12 00	.....	588 00	196 99	892 01	1,151 95	1,543 96
Princeton.....	.....	.....	.....	.....	.....	.....	832 44	832 44
Rotterdam.....	12,020 05	240 40	1,425 85	10,254 30	3,451 44	6,902 86	4,797 81	11,700 67
Schenectady city.....	183,990 20	2,679 80	6,667 89	134,643 01	41,547 67	83,095 34	23,881 81	106,977 15
Total	\$148,493 00	\$2,909 86	\$8,182 74	\$137,341 00	\$45,780 33	\$91,560 67	\$38,001 36	\$129,563 03

SCHOHARIE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Blenheim.....	\$283 84	87 00	.....	\$228 84	\$75 45	\$159 89	\$558 58	\$707 47
Broome.....	200 00	6 00	.....	194 00	64 67	129 33	781 71	911 84
Carlisle.....	625 01	18 76	.....	544 59	188 20	356 39	1,698 04	2,074 43
Cabletail.....	6,064 50	181 84	841 67	5,519 07	1,839 86	3,679 71	3,780 68	7,459 39
Concordville.....	466 67	26 00	384 88	559 09	183 34	366 66	871 07	1,027 73
Esperance.....	1,191 67	35 75	66 67	1,159 22	885 80	273 42	1,582 97	1,927 49
Fullton.....	1,166 66	36 00	.....	1,181 66	877 23	304 44	1,562 49	2,316 80
Gilboa.....	850 00	10 50	50 01	289 49	96 90	182 99	1,268 53	1,401 53
Jefferson.....	.....	.....	296 66	.....	.....	.....	1,090 67	1,090 67
Madieburgh.....	2,551 66	78 55	.....	2,266 45	786 14	1,472 31	2,534 51	4,026 82
Richmondville.....	1,585 03	46 05	25 02	1,463 96	467 99	975 97	1,866 06	2,642 03
Schoharie.....	2,497 50	74 92	91 67	2,890 91	776 97	1,563 94	2,721 05	4,274 99
Seward.....	1,291 66	36 75	41 68	1,211 23	403 74	807 49	1,601 15	2,408 64
Sharon.....	8,716 31	111 49	1,189 96	2,404 86	961 61	1,603 35	2,444 88	4,048 18
Summit.....	41 68	1 25	.....	40 43	13 48	26 95	1,102 62	1,179 67
Wright.....	566 67	17 00	.....	549 67	183 28	366 44	1,822 90	1,988 74
Total.....	\$22,698 45	\$680 95.	\$2,147 92	\$19,860 58	\$6,628 20	\$13,246 38	\$25,919 18	\$38,165 06

SCHUYLER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefits to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Catherine.....	.....	.....	.....	.....	.....	.....	.....	.....
Cayuta.....	\$591 67	\$17 75	.....	\$573 92	\$191 31	\$382 61	\$1,119 41	\$1,119 41
Dix.....	10,526 67	315 80	.....	9,235 87	3,078 63	6,157 24	500 00	882 61
Hector.....	741 67	22 25	\$975 00	619 43	206 47	412 95	3,044 77	9,202 01
Montour.....	3,492 08	104 76	100 00	3,070 65	1,023 55	2,047 10	5,158 21	6,571 16
Orange.....	600 00	18 00	316 67	582 00	194 01	387 99	1,274 63	3,321 73
Reading.....	789 59	23 60	.....	457 56	152 51	305 05	641 80	1,029 79
Tyrose.....	1,485 01	44 55	308 34	1,233 13	410 71	821 42	1,820 88	2,125 93
Total.....	\$18,226 69	\$546 80	\$1,908 34	\$15,771 55	\$5,257 19	\$10,514 36	\$14,925 88	\$25,439 74

SENECA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Covett.....	\$861 68	\$25 85	\$108 34	\$727 49	\$243 50	\$484 99	\$2,609 27	\$1,354 26
Gayette.....	3,091 87	92 75	341 66	2,657 24	895 75	1,771 49	4,203 41	5,974 90
Junius.....	250 60	7 50	.....	242 50	80 83	161 67	1,573 23	1,734 90
Lecl.....	.....	.....	.....	.....	.....	.....	2,458 46	2,458 46
Ovid.....	4,295 02	128 85	416 67	3,749 50	1,249 84	2,499 66	2,953 23	5,452 83
Romulus.....	1,478 34	43 25	.....	1,396 09	455 88	910 73	2,479 81	3,890 54
Seneca Falls.....	21,085 00	632 55	858 32	19,594 13	6,531 88	13,062 75	8,423 89	21,486 14
Tyre.....	.....	.....	.....	.....	.....	.....	1,260 26	1,260 26
Verick.....	1,108 33	33 25	203 63	869 40	299 46	538 94	2,055 68	2,594 62
Watertown.....	12,221 68	386 65	516 67	11,388 36	3,779 45	7,538 91	5,480 78	12,989 69
Total.....	\$44,821 72	\$1,329 65	\$2,508 96	\$40,483 71	\$13,494 57	\$26,989 14	\$33,709 51	\$60,698 65

STEUBEN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Addison	\$6,365 84	\$127 31	\$25 00	\$6,213 53	\$2,071 18	\$4,142 35	\$1,746 81	\$5,889 16
Avesa	150 00	3 00	.....	147 00	49 00	98 00	2,113 18	2,211 13
Bath	17,835 42	356 71	1,087 50	16,391 21	5,463 74	10,927 47	7,792 42	18,719 89
Bradford	100 00	2 00	.....	98 00	32 67	65 33	697 49	762 82
Cameron .....	.....	.....	.....	.....	.....	.....	1,231 99	1,231 99
Campbell .....	.....	.....	.....	.....	.....	.....	1,518 41	1,518 41
Canisteo	3,417 93	68 36	222 91	3,126 66	1,042 22	2,084 44	2,307 84	4,392 28
Caton .....	.....	.....	.....	.....	.....	.....	823 80	823 80
Cobocott	2,919 18	58 38	166 67	2,694 13	898 04	1,796 09	2,771 03	4,567 12
Corning city	36,003 85	720 08	616 66	34,667 11	11,555 70	23,111 41	7,202 19	30,313 60
Corning	2,458 38	49 17	341 25	2,067 96	669 32	1,378 64	1,645 39	3,024 03
Danville	783 34	15 67	91 67	676 00	225 32	450 68	1,913 34	2,364 02
Erwin	1,450 00	29 00	.....	1,421 00	473 66	947 34	2,017 69	2,965 03
Fremont .....	.....	.....	.....	.....	.....	.....	885 95	885 95
Greenwood .....	.....	.....	.....	.....	.....	.....	822 90	822 90
Hartsville .....	.....	.....	.....	.....	.....	.....	424 05	424 05
Hornby .....	.....	.....	.....	.....	.....	.....	855 19	855 19
Hornellville city	55,811 43	1,116 23	2,583 31	52,111 89	17,370 63	34,741 26	8,077 42	42,818 68
Hornellville	1,925 06	30 50	83 33	1,411 17	470 40	940 77	1,819 47	2,760 24
Howard	291 68	5 84	8 34	277 50	92 49	185 01	1,421 19	1,606 20
Jasper	734 16	14 69	9 17	710 30	236 77	473 53	1,390 45	1,863 75
Lundy	1,343 24	26 86	100 00	1,216 48	405 49	810 99	2,216 45	3,057 44
Palatka	466 67	7 33	150 00	209 34	69 78	139 56	1,413 82	1,753 88
Putney	485 65	9 91	58 13	427 61	142 64	285 07	1,179 33	1,664 50
Rathbone .....	.....	.....	.....	.....	.....	.....	1,645 85	1,645 85
Thurston .....	.....	.....	.....	.....	.....	.....	1,147 39	1,147 39
Troupsburg	175 00	3 50	50 00	131 50	40 50	91 00	1,147 39	1,147 39
Tuscorora	2,463 35	73 27	375 01	2,015 07	1,071 69	2,143 88	2,506 06	4,649 94
Urbana	5,809 18	116 18	497 61	5,205 49	1,751 83	3,503 66	2,506 06	6,011 75
Wayland	1,066 67	2 33	208 85	857 01	279 01	558 00	716 93	1,274 93
Wayne	391 67	7 88	.....	388 84	127 96	255 89	703 66	860 45
West Union .....	.....	.....	.....	.....	.....	.....	1,239 12	1,239 12
Wheeler .....	.....	.....	.....	.....	.....	.....	1,429 15	1,429 15
Woodhull .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$143,157 74	\$7,863 15	\$6,614 70	\$133,679 80	\$44,559 93	\$89,119 87	\$68,266 31	\$157,376 18

SUFFOLK COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1896, April 30, 1896, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Babylon	\$20,929 57	\$694 89	\$1,933 34	\$18,271 34	\$4,090 45	\$12,180 89	\$6,790 87	\$18,901 76
Brooklyn	29,426 82	862 77	5,002 47	23,540 58	7,846 86	15,693 72	14,753 82	33,449 54
East Hampton .....	.....	.....	.....	.....	.....	.....	3,523 96	3,523 96
Huntington	14,236 65	427 10	875 41	12,934 14	4,311 28	8,622 86	14,399 61	23,013 71
Islip	16,707 94	501 24	2,174 99	14,031 71	4,677 21	9,354 47	5,184 19	8,083 36
Long Beach	4,638 24	139 76	16 67	4,501 91	1,500 64	3,001 27	2,584 92	2,584 92
Shelter Island	1,100 01	33 00	491 65	575 36	191 79	383 57	3,263 25	3,263 25
Southampton	3,600 01	110 40	41 67	3,577 91	1,175 97	2,401 94	1,521 85	2,401 94
Southold	15,842 90	475 29	1,628 64	13,740 97	4,380 33	9,360 64	12,521 95	21,881 99
Southold	12,937 50	368 12	953 05	11,597 33	3,863 78	7,733 55	10,127 95	17,859 50
Total	\$119,418 74	\$3,562 57	\$13,114 89	\$102,721 28	\$34,240 44	\$68,480 84	\$93,891 81	\$152,372 65

SULLIVAN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Bethel.....	\$5,004 58	\$150 14	\$530 33	\$4,274 11	\$1,424 71	\$2,849 40	\$1,208 57	\$1,208 57
Callicoon.....	2,125 90	63 75	41 67	2,019 54	673 19	1,346 35	672 35	3,522 34
Cochecton.....	3,868 32	116 05	423 01	3,327 27	1,109 08	2,218 19	639 57	2,113 97
Delaware.....	5,095 85	153 88	765 85	4,177 12	1,392 38	2,784 74	1,043 63	3,828 37
Forestburgh.....	41 67	1 25	.....	40 42	13 47	28 95	135 44	162 39
Fremont.....	3,736 65	112 10	241 67	3,383 88	1,127 63	2,256 25	765 09	3,020 94
Highland.....	2,093 31	62 80	533 33	1,447 18	482 39	964 79	460 61	1,425 40
Liberty.....	6,105 02	183 15	666 67	5,235 20	1,751 73	3,503 47	1,872 44	5,335 91
Lumberland.....	633 33	19 00	25 00	589 33	196 45	392 88	667 48	1,060 36
Mamakating.....	3,678 34	110 35	33 31	3,534 65	1,178 21	2,356 44	1,850 86	4,207 30
Neversink.....	1,416 70	42 60	116 67	1,257 53	419 18	838 35	418 74	1,267 09
Rockland.....	4,126 67	123 80	175 01	3,827 86	1,275 95	2,551 91	812 03	3,363 94
Thompson.....	5,385 85	160 07	279 16	4,906 62	1,692 20	3,264 42	1,664 46	4,928 88
Tusten.....	1,412 50	42 37	70 83	1,299 30	433 11	866 19	465 07	1,331 26
Total.....	\$44,673 80	\$1,840 21	\$4,004 54	\$39,329 65	\$13,109 69	\$26,219 36	\$13,535 13	\$39,754 49

TIOGA COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Barton.....	\$17,561 06	\$328 85	\$2,041 06	\$14,993 15	\$4,997 72	\$9 985 43	\$5,763 04	\$15,757 47
Berkshire.....	.....	.....	.....	.....	.....	.....	963 68	963 68
Yandor.....	16 06	50	.....	16 16	5 39	10 77	2,858 13	2,868 90
Newark Valley.....	.....	.....	.....	.....	.....	.....	1,837 21	1,837 21
Nichols.....	616 67	18 50	16 67	581 50	193 84	387 66	2,004 42	2,392 08
Owego.....	26,148 84	784 45	3,141 68	22,222 21	7,407 40	14,814 81	10,985 39	25,510 20
Richford.....	225 00	6 75	.....	218 25	72 74	145 51	770 20	915 71
Spencer.....	733 33	22 00	58 33	653 00	217 66	435 32	1,747 58	2,182 90
Tioga.....	1,400 00	42 00	125 01	1,333 99	410 99	822 00	2,844 32	3,666 32
Total.....	\$46,701 06	\$1,401 05	\$5,383 35	\$39,917 26	\$12,805 76	\$28,611 50	\$29,470 97	\$64,082 47

TOMPKINS COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Caroline.....	.....	.....	.....	.....	.....	.....	\$1,527 63	\$1,527 63
Danby.....	.....	.....	.....	.....	.....	.....	1,439 06	1,439 06
Dryden.....	.....	\$23 67	\$58 34	\$1,101 32	\$367 11	\$734 21	4,297 42	5,031 63
Enfield.....	.....	.....	.....	.....	.....	.....	1,254 91	1,254 91
Groton.....	.....	.....	.....	.....	.....	.....	3,098 03	3,845 45
Ithaca city.....	1,152 50	23 04	8 34	1,121 12	373 70	747 42	13,480 03	44,402 56
Ithaca.....	51,037 69	1,020 75	8,649 12	46,367 82	15,455 94	30,911 88	3,908 24	2,795 22
Lansing.....	2,111 63	42 21	258 84	1,811 11	603 71	1,207 40	1,587 82	4,495 13
Newfield.....	983 34	19 67	83 34	1,880 33	293 44	1,586 89	1,553 18	1,984 66
Ulysses.....	680 84	13 62	50 00	617 22	205 74	411 48	3,510 08	4,700 98
Ulysses.....	1,890 84	87 82	66 67	1,766 35	586 45	1,190 90	.....	.....
Total.....	\$59,940 22	\$1,180 80	\$4,174 15	\$53,685 27	\$17,895 00	\$35,790 18	\$35,667 05	\$71,457 23

ULSTER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899	County treasurer's fees for three years ending April 30, 1899	Rebates paid on surrendered certificates for three years ending April 30, 1899	Net revenue for three years ending April 30, 1899	State's share of net revenue for three years ending April 30, 1899	Localities' shares of net revenue for three years ending April 30, 1899	Benefit to localities by diminished State tax for three years ending April 30, 1899	Total benefit to each locality for three years ending April 30, 1899
Denning.....	\$200 00	\$4 00	\$41 65	\$154 32	\$31 44	\$102 83	\$1 9 87	\$22 75
Esopus.....	5,080 00	101 60	359 32	4,670 08	1,540 02	3,080 06	4,435 75	7,515 81
Gardiner.....	1,680 00	33 20	66 67	1,580 13	530 05	1,040 08	1,586 05	2,706 13
Hardenburgh.....	.....	.....	.....	.....	.....	.....	1,62 72	1,62 72
Harley.....	2,308 32	46 17	.....	2,262 15	754 04	1,508 11	1,059 06	2,588 06
Kingston city.....	129,483 44	2,599 87	5,041 59	121,852 18	40,617 40	81,234 78	21,847 85	103,082 39
Kingston.....	1,235 00	24 70	.....	1,210 30	403 44	806 86	84 95	891 81
Lloyd.....	2,460 00	49 20	100 00	2,310 80	770 26	1,540 54	2,086 87	3,627 21
Marbletown.....	2,175 00	43 50	100 00	2,031 50	677 16	1,354 34	3,127 13	4,481 46
Marlborough.....	2,628 67	52 53	16 68	2,557 46	853 49	1,704 97	2,319 86	4,024 83
New Paltz.....	1,625 01	32 51	.....	1,592 50	530 84	1,061 66	2,503 83	3,564 49
Olive.....	.....	.....	.....	.....	.....	.....	1,101 28	1,101 28
Plattekill.....	.....	.....	.....	.....	.....	.....	1,778 11	1,778 11
Rochester.....	1,063 84	21 67	.....	1,042 17	353 89	707 78	2,172 03	2,896 36
Rosendale.....	10,105 02	833 30	1,195 82	17,577 10	5,842 36	11,634 74	2,741 08	14,325 77
Saugerties.....	25,761 24	515 62	1,470 83	23,784 79	7,981 60	15,803 19	7,121 30	27,924 49
Shandaken.....	5,741 65	114 84	.....	4,626 15	1,561 71	3,123 44	2,264 07	4,387 51
Shawangunk.....	.....	.....	.....	.....	.....	.....	2,118 28	2,118 28
Ulster.....	10,269 98	205 49	691 67	9,372 91	3,124 31	6,248 60	2,365 13	8,453 73
Wawarsing.....	16,451 69	359 03	750 00	15,342 66	5,287 55	10,576 12	3,768 83	14,333 94
Woodstock.....	383 33	7 06	.....	375 87	125 23	250 44	819 47	1,069 91
Total.....	\$223,169 69	\$4,568 40	\$10,774 92	\$212,831 87	\$70,948 79	\$141,887 68	\$94,493 35	\$206,380 98

WARREN COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Bolton	\$2,616 73	\$78 50	\$1,058 28	\$1,479 45	\$498 22	\$988 63	\$1,089 26	\$2,055 91
Caldwell	2,645 87	79 38	787 47	1,779 02	583 00	1,196 02	1,360 84	2,546 26
Chester	2,298 38	68 95	897 46	1,331 02	443 98	887 04	476 80	1,844 21
Hague	1,485 01	14 55	488 33	1,412 68	137 38	274 75	48 01	1,726 96
Horton	1,800 01	54 00	433 33	1,313 68	437 56	876 12	324 15	1,199 27
Johnsburg	3,021 67	50 65	100 00	2,831 02	943 67	1,887 35	813 03	2,700 38
Luzerne	54,808 24	1,644 25	1,425 00	51,739 09	17,246 36	34,492 73	427 22	45,952 17
Queenbury	575 01	17 25	66 66	491 10	163 70	327 40	11,093 98	45,496 71
Nooy Creek	350 00	10 50	.....	339 50	113 16	226 34	199 56	326 96
Thurman .....	.....	111 09	416 66	3,175 17	1,008 39	2,166 78	864 62	2,961 40
Warrensburg	2,702 92	.....	.....	.....	.....	.....	.....	.....
Total	\$73,278 89	\$2,198 87	\$5,401 52	\$65,679 00	\$21,862 99	\$43,786 01	\$17,421 06	\$61,207 06

WASHINGTON COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Argyle.....	\$2,801 67	864 05	\$33 33	\$2,684 29	\$894 76	\$1,789 53	\$2,160 22	\$2,660 22
Cambridge.....	1,066 69	32 00	291 66	743 03	247 67	2,605 52	2,605 52	4,396 05
Dresden.....	1,350 00	40 50	.....	1,309 50	436 49	319 48	814 84	814 84
Easton.....	1,858 34	55 75	.....	1,531 77	510 61	3,113 38	3,113 38	3,986 34
Fort Ann.....	14,898 37	446 65	270 82	13,907 07	4,633 35	1,021 16	1,684 50	2,705 66
Fort Edward.....	12,576 68	277 30	633 33	11,566 05	3,855 35	9,766 72	4,145 85	13,412 57
Granville.....	6,508 35	195 25	335 41	5,977 69	1,982 57	7,710 70	4,098 84	11,809 54
Greenwich.....	2,900 01	87 00	183 33	2,629 68	876 56	3,985 12	4,391 26	8,376 38
Hampton.....	145 00	4 35	.....	140 65	46 89	1,753 12	615 64	2,368 76
Hartford.....	.....	.....	.....	.....	.....	.....	1,709 21	1,892 97
Hebron.....	.....	.....	.....	.....	.....	.....	2,238 40	2,238 40
Jackson.....	8,462 07	283 86	1,064 60	8,113 61	2,704 54	5,409 07	1,619 22	1,619 22
Kingsbury.....	.....	.....	.....	.....	.....	.....	4,340 31	9,749 39
Pulham.....	4,541 69	136 85	218 75	4,206 09	1,402 03	532 41	8,143 95	5,947 01
Salmon.....	4,075 01	122 25	.....	3,952 76	1,317 58	2,635 18	2,630 32	5,265 50
White Creek.....	12,018 83	360 55	366 67	11,291 11	3,763 70	7,527 41	3,110 38	10,637 79
Whithall.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$74,312 21	\$2,226 36	\$3,939 55	\$68,046 30	\$22,682 10	\$45,364 20	\$42,978 84	\$88,343 04

WAYNE COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Aradisa.....	\$12,575 41	\$377 26	\$1,099 93	\$11,068 16	\$3,699 39	\$7,398 77	\$7,002 06	\$14,400 83
Butler.....	216 67	6 60	.....	210 17	70 06	140 12	1,821 15	1,961 27
Galen.....	8,180 84	243 92	333 34	7,553 68	2,517 87	5,035 71	7,376 62	12,412 33
Huron.....	1,161 68	34 55	333 32	783 81	281 27	522 54	1,778 29	2,300 83
Lyons.....	17,780 40	533 41	1,862 50	15,384 49	5,128 16	10,256 33	7,024 53	17,280 86
Macdon.....	466 67	14 60	.....	472 07	157 35	314 72	4,184 88	4,499 60
Marion.....	.....	.....	.....	.....	.....	.....	2,489 45	2,489 45
Ontario.....	.....	.....	.....	.....	.....	.....	2,017 32	2,017 32
Palmyra.....	7,653 75	229 62	362 50	7,061 63	2,353 89	4,707 74	6,825 05	11,532 79
Rose.....	.....	.....	.....	.....	.....	.....	2,217 77	2,217 77
Savannah.....	1,018 33	30 40	66 67	916 28	306 42	610 84	2,593 22	3,204 06
Sodus.....	2,693 37	80 80	183 34	2,429 23	809 74	1,619 49	6,210 51	6,830 00
Walworth.....	.....	.....	.....	.....	.....	.....	2,232 62	2,232 62
Williamson.....	.....	.....	.....	.....	.....	.....	2,443 83	2,443 83
Willcott.....	923 33	27 70	.....	895 63	298 54	597 09	2,466 12	3,063 21
Total.....	\$52,625 45	\$1,578 76	\$4,241 66	\$46,805 03	\$15,601 68	\$31,203 35	\$37,683 42	\$48,886 77

WESTCHESTER COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Bedford	\$4,880 02	\$97 60	\$225 00	\$4,557 42	\$1,519 14	\$3,038 28	\$5,767 78	\$8,805 56
Cortland	49,959 27	990 19	2,616 06	46,343 43	15,447 80	30,895 63	15,101 01	45,996 67
East Chester	7,759 17	155 19	962 51	6,641 47	2,213 32	4,427 65	6,660 86	11,098 51
Greenburgh	49,249 65	984 99	1,483 33	46,781 33	15,993 77	31,187 56	50,799 13	81,988 69
Harrison	2,591 67	51 83	191 67	2,348 17	782 73	1,565 44	6,875 22	8,440 86
Lewistown	250 00	5 00	.....	245 00	81 67	163 33	1,760 82	1,923 65
Manassett	12,997 10	259 95	781 34	11,955 91	3,985 30	7,970 61	12,654 81	20,625 42
Mount Pleasant	12,797 48	255 94	358 34	12,182 80	4,060 94	8,121 86	18,010 80	26,132 66
Mount Vernon city	84,034 77	1,680 70	3,691 63	78,662 44	26,729 81	52,441 63	35,983 53	68,425 16
New Castle	61,543 34	1,230 86	.....	56,579 15	18,539 72	37,719 43	8,431 36	3,829 59
North Castle	2,966 67	47 34	3,733 33	2,136 00	719 10	1,416 90	1,628 64	3,080 61
North Salem	1,768 24	35 37	183 43	1,732 97	577 66	1,155 31	2,607 01	3,762 32
Ossining	36,950 60	739 00	1,556 33	34,953 67	11,650 89	23,302 78	16,015 63	39,317 61
Pelham	683 34	13 67	.....	669 67	223 22	446 45	3,679 69	4,135 54
Poundridge	150 00	3 00	.....	147 00	49 80	98 00	613 41	710 38
Rye	54,433 04	1,088 66	4,475 02	48,869 36	16,289 57	32,579 77	24,752 20	57,331 77
Scarsdale .....	.....	.....	.....	.....	.....	.....	2,903 59	2,903 59
Shore	1,075 00	21 50	25 00	1,028 50	342 33	686 17	2,133 67	2,818 73
White Plains	22,891 06	457 24	820 84	21,613 98	7,191 53	14,389 05	17,288 37	31,672 42
Yonkers city	203,725 08	4,074 56	9,308 33	190,342 25	63,447 43	126,894 80	77,591 64	204,386 54
Yorktown	3,643 36	72 86	299 99	3,270 51	1,090 18	2,180 33	2,985 14	3,165 47
Total	\$914,328 56	\$12,286 58	\$30,414 45	\$871,627 53	\$190,542 52	\$681,085 01	\$386,369 56	\$717,674 57

WYOMING COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Arcade.....	\$1,600 00	\$48 00	\$83 33	\$1,468 67	\$489 56	\$979 11	\$1,987 14	\$2,966 25
Attica.....	7,629 17	228 87	400 00	7,600 30	2,333 44	4,666 86	8,081 80	7,748 66
Bennington.....	1,725 00	51 75	253 33	1,439 92	479 97	959 95	1,801 59	2,761 54
Castile.....	1,384 67	41 60	166 67	1,176 40	392 80	783 60	3,318 67	4,104 27
Corryton.....	.....	.....	.....	.....	.....	.....	1,326 82	1,326 82
Eagle.....	610 00	18 30	.....	591 70	197 24	894 46	1,038 85	1,432 81
Gainesville.....	3,653 34	109 60	.....	3,543 74	1,181 25	2,362 49	2,435 94	4,798 43
Genesee Falls.....	983 34	29 50	.....	953 84	317 93	635 89	870 14	1,506 03
Java.....	2,226 68	66 80	91 67	2,068 21	689 40	1,378 81	1,983 67	3,842 48
Middleburgh.....	.....	.....	.....	.....	.....	.....	2,210 41	2,210 41
Orangeville.....	.....	.....	.....	.....	.....	.....	1,092 34	1,092 34
Perry.....	.....	.....	.....	.....	.....	.....	3,760 13	3,760 13
Pitts.....	753 33	22 60	58 33	672 40	324 18	448 22	1,398 10	1,846 37
Sheldon.....	3,203 86	96 10	141 67	2,965 59	988 52	1,977 07	1,493 22	3,458 29
Waraw.....	2,450 40	73 51	100 00	2,276 89	758 98	1,517 93	4,608 46	6,126 42
Wehersfield.....	825 00	24 75	.....	800 25	266 75	533 50	1,167 46	1,700 96
Total.....	\$27,046 29	\$611 38	\$1,275 00	\$24,959 91	\$8,319 97	\$16,639 94	\$33,652 27	\$50,292 21

YATES COUNTY.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share of net revenue for three years ending April 30, 1899.	Localities' shares of net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Barrington .....	.....	.....	.....	.....	.....	.....	\$1,210 77	\$1,210 77
Benton .....	.....	.....	.....	.....	.....	.....	2,249 87	2,249 87
Italy .....	.....	.....	.....	.....	.....	.....	785 26	785 26
Jerusalem .....	.....	.....	.....	.....	.....	.....	2,139 45	2,139 45
Middlesex .....	.....	.....	.....	.....	.....	.....	1,179 27	1,179 27
Milo	\$15,754 16	\$472 63	\$872 92	\$14,408 63	\$4,802 87	\$9,605 75	7,602 07	17,107 83
Potter	885 00	29 55	75 00	880 45	293 48	586 97	1,805 60	2,892 57
Starkey	1,480 00	44 40	75 00	1,360 60	453 53	907 07	2,935 77	4,842 84
Torrey	610 03	18 30	.....	591 70	197 24	394 46	1,792 54	2,187 00
Total	\$18,829 16	\$664 87	\$1,023 92	\$17,241 37	\$5,747 13	\$11,494 25	\$24,800 40	\$36,094 85

STATE COMMISSIONER OF EXCISE.

TABLE

Showing the total amount received, county treasurer's fees, rebates paid on surrendered certificates, net revenue, State's share of net revenue, localities' shares of net revenue, benefit to localities by diminished State tax, together with the total benefit to each locality for the years ending April 30, 1897, April 30, 1898, and April 30, 1899, under the Liquor Tax Law.

CITIES AND TOWNS.	Total amount received for three years ending April 30, 1899.	County treasurer's fees for three years ending April 30, 1899.	Rebates paid on surrendered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' shares net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Common carriers, &c.	\$95,863 81	.....	\$27,650 15	\$68,213 66	\$68,213 66	.....	.....	.....

SUMMARY OF PRECEDING TABLES.

COUNTIES.	Total amount received for three years ending April 30, 1899.	County treasurers' fees for three years ending April 30, 1899.	Rebates paid on current-dered certificates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' share net revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Albany.....	\$685,166 23	\$0,651 66	\$45,308 12	\$600,206 45	\$800,068 81	\$600,137 64	\$211,412 20	\$811,549 84
Allegany.....	25,058 85	751 76	941 09	22,364 93	7,788 81	15,576 62	34,214 14	49,790 76
Broome.....	155,674 34	3,113 48	7,810 80	144,750 56	48,259 18	96,500 38	75,447 40	171,947 78
Cattaraugus.....	99,028 51	1,992 56	5,050 85	92,585 10	30,881 70	61,723 40	52,088 36	113,761 76
Cayuga.....	124,918 06	2,538 87	7,071 15	117,308 06	39,102 85	78,205 71	73,002 75	151,208 46
Chautauque.....	137,918 51	2,768 12	8,941 58	124,216 61	41,788 88	82,477 78	70,472 02	153,919 75
Chemung.....	195,059 81	3,901 19	10,581 27	180,577 35	60,192 48	120,384 90	54,552 53	176,937 42
Chemango.....	39,318 82	3,918 22	2,568 79	32,830 87	11,993 63	20,837 24	37,868 67	61,855 91
Clinton.....	65,907 66	1,776 56	5,968 32	58,954 70	19,611 57	39,223 13	18,935 73	58,148 86
Columbia.....	94,748 01	1,894 26	4,097 17	88,155 89	29,885 29	58,270 60	53,882 41	102,153 01
Cortland.....	22,897 07	864 21	1,097 92	20,944 94	8,470 34	12,474 60	31,907 90	50,348 58
Delaware.....	30,553 54	1,224 87	1,577 06	28,410 90	8,470 34	19,940 55	31,907 90	50,348 58
Dutchess.....	210,683 26	4,313 86	14,877 32	192,102 34	64,034 11	128,068 23	106,233 40	234,301 63
Essex.....	2,799,435 63	286,877 32	2,512 07	2,512 07	844,352 76	1,668,705 54	659,904 01	2,328,609 58
Franklin.....	85,813 96	1,074 39	3,554 07	81,184 53	10,394 83	20,789 68	21,517 07	42,305 75
Franklin.....	92,786 18	1,853 72	5,149 87	85,786 49	28,593 50	57,192 99	30,762 20	87,949 19
Genesee.....	49,190 50	1,473 01	1,612 42	46,015 07	15,338 38	30,676 71	51,231 86	81,898 07
Greene.....	54,589 15	1,637 98	7,649 92	45,311 25	15,103 75	30,207 50	30,605 87	60,812 87
Herkimer.....	8,538 84	230 71	7,465 93	7,465 93	2,488 65	4,977 28	4,715 75	9,693 03
Herkimer.....	114,335 85	2,350 71	8,247 98	105,837 21	35,285 74	70,551 47	47,718 30	118,269 77
Jackson.....	111,388 78	2,227 97	4,625 82	103,834 95	34,274 98	69,559 96	71,866 70	140,416 70
Kings.....	7,072,325 30	1,039 27	44,068 12	6,926,623 13	2,268,887 38	4,657,735 75	1,381,965 83	5,794,749 71
Lewis.....	45,568 81	1,364 25	2,098 24	43,506 54	10,199 18	33,306 36	30,581 84	63,888 20
Livingston.....	68,289 80	2,048 25	2,344 18	65,900 79	13,839 60	52,061 19	48,457 32	97,516 52
Madison.....	829,721 70	3,297 70	8,541 48	821,470 85	267,480 28	554,990 57	48,247 67	603,238 25
Monroe.....	141,185 10	2,622 70	40,048 95	131,062 65	43,084 02	87,986 03	13,021 91	150,009 94
Montgomery.....	16,494,539 15	4 80	775,108 45	15,718,750 72	5,289,316 81	10,429,433 91	17,681 41	15,869,559 35
New York.....	283,422 09	3,388 44	17,224 82	262,808 83	82,269 61	180,539 22	84,163 81	244,703 03
Niagara.....	412,803 74	2,156 07	20,149 06	390,598 61	128,132 65	262,465 96	140,493 81	399,717 64
Oneida.....	701,318 85	7,613 18	66,668 77	627,036 40	229,013 14	408,023 26	210,326 13	617,350 39
Ontario.....	76,858 37	2,047 06	4,779 16	70,082 15	22,844 05	47,238 10	65,805 20	111,998 33
Orange.....	314,669 97	19,674 40	19,674 40	285,731 77	96,240 59	189,491 18	95,317 28	287,798 46
Orleans.....	28,762 63	892 58	945 84	28,762 63	8,334 70	16,669 41	16,669 41	34,436 58
Oswego.....	146,620 13	2,913 40	9,099 90	134,607 83	44,585 94	89,971 89	60,546 88	146,618 77

SUMMARY OF PRECEDING TABLES—(Concluded).

COUNTIES.	Total amount received for three years ending April 30, 1899.	County treasurers' fees for three years ending April 30, 1899.	Rebates paid on current-ized certifi-ates for three years ending April 30, 1899.	Net revenue for three years ending April 30, 1899.	State's share net revenue for three years ending April 30, 1899.	Localities' revenue for three years ending April 30, 1899.	Benefit to localities by diminished State tax for three years ending April 30, 1899.	Total benefit to each locality for three years ending April 30, 1899.
Otero	\$60,848 10	\$1,810 44	\$4,289 61	\$54,248 05	\$18,082 68	\$36,165 37	\$49,876 82	\$36,042 19
Putnam	18,654 17	559 63	806 26	17,188 28	5,729 42	11,458 86	17,704 90	29,163 76
Queens	891,617 10	17,832 34	72,735 76	801,049 00	267,016 33	534,032 67	202,570 76	736,603 43
Rensselaer	609,207 28	6,092 07	33,712 48	598,402 73	189,800 90	379,601 83	164,519 44	544,121 27
Richmond	354,486 63	7,207 79	25,708 76	321,569 98	107,189 99	214,379 99	66,607 09	280,987 08
Rockland	88,890 49	2,696 72	4,756 21	82,437 56	27,479 18	54,958 38	36,340 55	91,298 93
St. Lawrence	88,031 95	1,760 63	6,752 21	79,519 11	26,506 86	53,012 25	73,495 35	126,508 10
Saratoga	172,966 98	5,189 00	21,466 61	146,311 37	48,770 46	97,540 91	57,300 50	154,841 41
Schenectady	148,493 60	2,969 86	8,182 74	137,341 00	45,780 33	91,560 67	38,004 36	129,565 03
Schoharie	22,698 45	690 95	2,147 92	19,869 58	6,623 20	13,246 38	25,919 18	39,165 56
Schoyler	18,226 69	546 80	1,908 34	15,771 55	5,257 19	10,514 36	14,925 38	25,439 74
Seneca	44,321 72	1,329 65	2,508 36	40,483 71	13,494 57	26,989 14	33,709 51	60,698 65
Steuben	143,157 74	2,863 15	6,614 79	133,678 80	44,559 93	89,119 87	68,256 31	157,372 65
Suffolk	119,418 74	3,582 57	13,114 89	102,721 28	34,240 44	68,480 84	83,991 81	152,872 65
Sullivan	44,673 80	1,340 21	4,004 54	39,329 05	13,109 69	26,219 36	13,535 13	39,754 49
Tioga	46,701 66	1,401 05	5,393 35	39,917 26	13,905 76	26,011 50	29,470 97	56,082 47
Tompkins	59,040 22	1,180 80	4,174 15	53,685 27	17,895 09	35,790 18	35,667 05	71,457 23
Ulster	228,169 69	4,563 40	10,774 92	212,831 37	70,943 79	141,887 58	64,483 35	206,380 93
Warren	73,778 89	2,186 37	5,401 52	65,679 00	21,892 99	43,786 01	17,431 08	61,207 08
Washington	74,212 31	2,226 36	3,399 55	68,046 30	22,682 10	45,364 20	42,978 84	88,343 04
Wayne	52,625 45	1,578 76	4,241 66	46,805 03	15,601 68	31,203 35	57,683 42	88,896 77
Wechester	614,338 58	12,268 58	30,414 45	571,657 53	190,542 52	381,085 01	336,589 56	717,674 57
Wyoming	27,046 29	811 38	1,275 00	24,959 91	8,319 97	16,639 94	38,652 27	50,292 21
Yates	18,329 16	564 87	1,022 92	17,241 37	5,747 12	11,494 25	24,600 60	36,094 85
Total for counties	\$36,153,831 93	\$179,782 76	\$2,091,267 56	\$33,884,855 70	\$11,204,952 89	\$22,589,905 81	\$11,363,140 49	\$33,952,994 24
State Commissioner of Excise	86,863 81	.....	27,650 15	68,213 66	68,213 66	.....	.....	.....
	\$36,240,695 74	\$179,782 76	\$2,118,917 71	\$33,953,072 36	\$11,363,166 55	\$22,589,905 81	\$11,363,140 49	\$33,952,994 24
			— 78 09	— 26 03	— 26 03	— 52 06		
Grand total	\$36,240,675 74	\$179,782 76	\$2,118,917 71	\$33,952,994 27	\$11,363,140 52	\$22,589,853 75	\$11,363,140 49	\$33,952,994 24

TABLE

Of cities in the State of New York, showing their class, population, county, cost of saloon certificate and ratio of drinking saloons to population, April 30, 1899.

NAME.	Population, census 1892.	County.	Cost of certificate, Sec. 11, Sub. 1.	Number of saloons to each 1,000 inhabitants.
<i>Cities of first class (Art. 12, Sec. 2, Constitution State of New York).</i>				
New York	1,801,739	New York	\$800	3.56
Brooklyn	995,276	Kings	650	3.37
Buffalo	278,796	Erie	500	5.41
<i>Second class.</i>				
Rochester	144,834	Monroe	500	3.48
Albany	97,120	Albany	500	4.31
Syracuse	91,944	Onondaga	500	4.38
Troy	64,986	Rensselaer	500	3.27
<i>Third class.</i>				
Utica	46,608	Oneida	350	5.38
Long Island City	35,745	Queens	350	8.44
Binghamton	34,514	Broome	350	3.80
Yonkers	31,419	Westchester	350	5.44
Elmira	29,911	Chemung	350	5.24
Auburn	24,737	Cayuga	350	4.12
Newburgh	24,536	Orange	350	4.11
Cohoes	24,284	Albany	350	4.86
Poughkeepsie	23,196	Dutchess	350	4.13
Schenectady	22,858	Schenectady	350	5.42
Oswego	21,966	Oswego	350	4.18
Kingston	21,495	Ulster	350	5.44
Jamestown	18,627	Chautauqua	350	3.60
Amsterdam	18,542	Montgomery	350	4.74
Watertown	16,982	Jefferson	350	3.29
Lockport	16,088	Niagara	350	4.97
Niagara Falls	15,787	Niagara	350	6.58
Mt. Vernon	15,513	Westchester	350	5.15
Watervliet*	14,000	Albany	350	4.60
Gloversville	14,694	Fulton	350	3.28
Rome	13,638	Oneida	350	4.10
Ithaca	13,460	Tompkins	350	3.04
Ogdensburg	11,959	St. Lawrence	350	2.75
Bornellville	11,898	Steuben	350	4.03
Middletown	11,612	Orange	350	4.58
Dunkirk	10,040	Chautauqua	350	4.38
Corning	10,025	Steuben	350	3.59
Geneva	9,549	Ontario	300	3.67
Little Falls	9,834	Herkimer	300	4.88
Hudson	9,633	Columbia	300	5.91
Johnstown	9,352	Fulton	300	2.90
Olean	9,120	Cattaraugus	300	4.71
North Tonawanda	8,064	Niagara	300	5.95
Rensselaer*	8,000	Rensselaer	300	4.87
Boroughs of Manhattan and Bronx	1,801,739	.....	.....	3.56
Borough of Kings	995,276	.....	.....	3.37
Borough of Queens*	150,000	.....	.....	9.72
Borough of Richmond	53,452	.....	.....	6.82

*Estimated.

TABLE

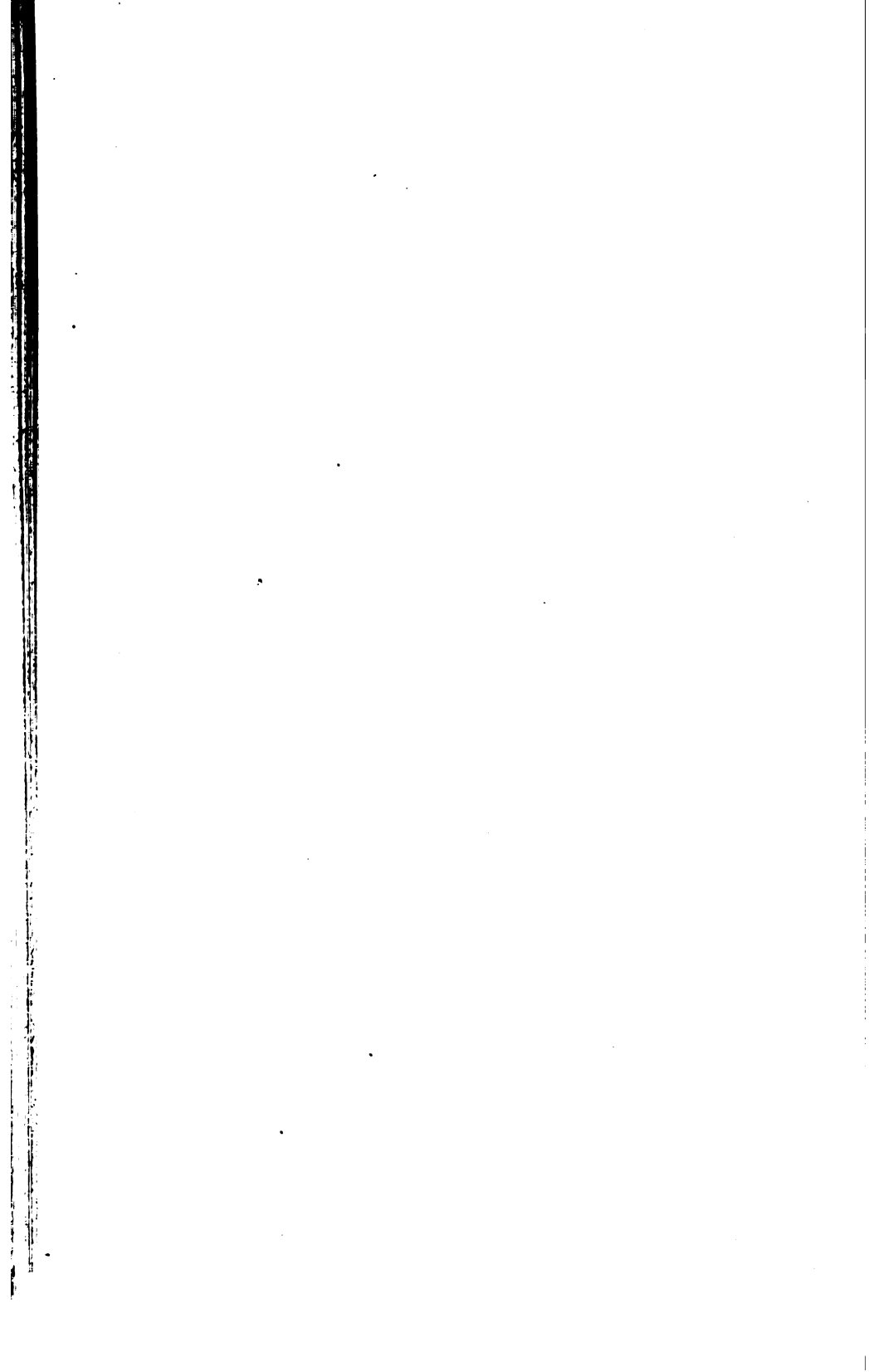
Of the counties in the State of New York, showing the population, ratio of drinking places (saloons, hotels and clubs) to population, April 30, 1899.

COUNTY.	Population, census 1892.	Number of saloons to each 1,000 inhabitants.
Albany	167,289	4.26
Allegany	43,131	1.29
Broome	62,793	2.00
Cattaraugus	61,774	2.70
Cayuga	62,816	2.41
Chautauqua	78,900	1.96
Chemung	47,223	4.06
Chenango	37,602	1.88
Clinton	46,601	2.40
Columbia	45,205	3.53
Cortland	28,271	1.48
Delaware	45,488	1.64
Dutchess	78,843	3.57
Erie	247,328	5.56
Essex	33,110	2.02
Franklin	30,817	1.00
Fulton	38,478	3.04
Genesee	33,436	2.12
Greene	31,141	2.53
Hamilton	5,216	4.00
Herkimer	47,491	3.67
Jefferson	70,358	2.33
Kings	996,276	3.37
Lewis	30,248	2.84
Livingston	37,010	2.24
Madison	42,206	2.81
Monroe	300,656	3.28
Montgomery	46,081	4.51
Nassau * .....	.....	.....
New York	1,801,739	3.56
Niagara	64,378	4.56
Oneida	123,756	3.91
Onondaga	150,808	4.11
Ontario	48,718	1.78
Orange	97,760	3.89
Orleans	30,762	1.00
Oswego	70,970	2.50
Otsego	50,361	2.10
Putnam	14,230	3.02
Queens	141,807	9.16
Rensselaer	128,923	3.18
Richmond	53,452	6.92
Rockland	33,726	5.63
St. Lawrence	86,254	1.65
Saratoga	57,801	3.78
Schenectady	24,194	5.08
Schoharie	28,815	2.22
Schuyler	16,961	1.83
Seneca	26,542	2.71
Steuben	82,468	2.43
Suffolk	68,572	3.77
Sullivan	31,960	4.33
Tioga	29,675	2.08
Tompkins	33,612	1.75
Ulster	87,652	3.95
Warren	28,618	3.81
Washington	48,458	3.08
Wayne	48,259	1.82
Westchester	145,106	4.98
Wyoming	31,218	2.24
Yates	20,801	1.53

* Erected from Queens county January 1, 1899.

TABLE E

SHOWING THE RESULT OF CRIMINAL AND CIVIL ACTIONS OR PROCEED-
INGS BROUGHT IN THE ENFORCEMENT OF THE
LIQUOR TAX LAW.



COMPLAINTS FORWARDED TO DISTRICT ATTORNEYS.

The following is a detailed statement of the verified complaints forwarded by the State Department of Excise to the district attorneys of the counties of the State, respectively, under the provisions of section 37 of the Liquor Tax Law, during the fiscal years ending September 30, 1897, September 30, 1898, and September 30, 1899:

COUNTY.	Year ending Sept. 30, 1897.	Year ending Sept. 30, 1898.	Year ending Sept. 30, 1899.
Albany.....	6	1	23
Allegany.....	1	5	6
Broome.....	8	0	10
Cattaraugus.....	0	1	0
Cayuga.....	5	0	2
Chautauqua.....	5	1	0
Chemung.....	21	1	14
Clinton.....	18	10	9
Columbia.....	4	2	2
Cortland.....	0	0	25
Delaware.....	1	1	10
Dutchess.....	4	30	9
Erie.....	54	25	21
Essex.....	1	3	1
Franklin.....	2	5	2
Fulton.....	2	6	12
Genesee.....	3	8	0
Greene.....	4	7	22
Herkimer.....	11	3	5
Jefferson.....	0	2	3
Kings.....	22	1	36
Lewis.....	0	0	2
Livingston.....	4	0	5
Monroe.....	26	9	2
Montgomery.....	0	2	2
New York.....	37	24	77
Niagara.....	6	6	2
Oneida.....	10	13	12
Onondaga.....	30	10	36
Ontario.....	1	3	1
Orange.....	12	5	13
Orleans.....	0	1	2
Oswego.....	0	1	4
Otsego.....	0	1	0
Putnam.....	0	2	5
Queens.....	11	13	8
Rensselaer.....	8	24	29
Rockland.....	0	0	1
St. Lawrence.....	2	11	4
Saratoga.....	2	6	15
Schenectady.....	7	3	4
Schoharie.....	0	0	1
Schuyler.....	1	0	0
Seneca.....	1	5	0
Steuben.....	0	5	0
Suffolk.....	13	1	8
Sullivan.....	6	8	0
Tioga.....	1	2	1
Tompkins.....	1	1	2
Ulster.....	13	3	6
Warren.....	1	0	4
Washington.....	2	2	14
Wayne.....	5	0	3
Westchester.....	4	11	31
Wyoming.....	2	2	0
Yates.....	4	0	0
Total.....	377	281	506

INDICTMENTS AND CONVICTIONS.

The following is a detailed statement of indictments found, indictments dismissed, trials resulting in acquittals, and trials resulting in convictions, for violations of the Liquor Tax Law, as reported by county clerks during the year beginning October 1, 1898, and ending September 30, 1899.

COUNTIES.	Indictments filed.	Indictments dismissed.	Acquittals.	Convictions.
Albany .....	.....	11	.....	.....
Allegany	26	.....	.....	18
Broome	8	.....	.....	.....
Cattaraugus	20	2	.....	8
Cayuga	6	.....	.....	3
Chautauqua	25	5	1	.....
Clinton	4	2	.....	3
Cortland	20	.....	.....	.....
Delaware	19	.....	1	8
Dutchess	9	.....	1	2
Erie	20	3	.....	11
Essex	7	3	.....	6
Franklin	6	2	.....	1
Genesee	3	.....	.....	1
Greene	9	.....	.....	10
Herkimer	1	.....	.....	1
Jefferson	10	1	1	.....
Kings .....	.....	.....	.....	14
Madison .....	.....	1	.....	.....
Montroe	17	177	.....	2
Montgomery	5	.....	.....	1
Nassau .....	.....	.....	.....	1
New York	76	28	815	80
Niagara	4	3	.....	1
Oneida	7	.....	.....	2
Onondaga	8	7	.....	.....
Ontario	12	.....	.....	3
Orange	16	1	.....	2
Orleans	2	.....	.....	.....
Oswego	4	.....	.....	1
Otsego	3	.....	.....	1
Putnam	3	1	1	.....
Queens	3	2	1	9
Rensselaer	28	2	.....	4
Richmond .....	.....	.....	.....	3
St Lawrence	22	.....	.....	9
Saratoga	12	.....	.....	4
Schenectady	7	1	.....	7
Schoharie	5	.....	.....	3
Seneca	3	.....	.....	6
Steuben	3	1	1	5
Suffolk	2	.....	.....	2
Tioga	2	.....	.....	1
Tompkins	3	.....	.....	2
Ulster	2	.....	.....	6
Warren	2	.....	.....	2
Washington	1	.....	.....	1
Wayne	2	.....	.....	1
Westchester	23	3	2	3
Wyoming	6	.....	.....	2
	476	256	324	250

FINES AND PENALTIES.

The following is a detailed statement of the fines imposed for violations of the Liquor Tax Law during the year beginning October 1, 1898, and ending September 30, 1899, as reported by county clerks, and the amount collected during the same period in payment of such fines previously imposed, as reported by county treasurers.

COUNTIES.	Fines collected.	Fines imposed.
Allegany	\$200 00	\$1,200 00
Cattaraugus	650 00	700 00
Cayuga .....	.....	200 00
Chautauqua	125 00	.....
Clinton	800 00	400 00
Delaware	50 00	450 00
Dutchess	100 00	100 00
Eric	625 00	625 00
Essex	400 00	750 00
Franklin	50 00	50 00
Genesee	50 00	50 00
Greene	1,810 00	1,810 00
Herkimer .....	.....	50 00
Kings	200 00	1,620 00
Levitt	125 00	125 00
Montgomery	50 00	50 00
Nassau	50 00	50 00
New York	1,182 00	21,632 00
Niagara	200 00	200 00
Oswego	100 00	.....
Otsego	150 00	150 00
Ontario	400 00	400 00
Orange	50 00	50 00
Oswego	200 00	200 00
Queens	530 00	880 00
Rensselaer	25 00	1,375 00
Richmond	85 00	85 00
St. Lawrence	625 00	450 00
Saratoga	275 00	275 00
Schenectady	300 00	300 00
Schuyler	75 00	.....
Seneca .....	.....	50 00
Steuben	325 00	675 00
Suffolk	100 00	110 00
Tioga .....	.....	200 00
Tompkins	300 00	300 00
Ulster	125 00	150 00
Warren .....	.....	10 00
Wayne .....	.....	200 00
Westchester .....	.....	50 00
Wyoming	300 00	200 00
Total	\$10,572 00	\$35,632 00

NOTE.—In those counties where the amount collected exceeds the amount imposed, the excess is due to the collection of certain fines imposed during the previous fiscal year. Since October 1, 1899, criminal fines to the amount of \$18,000 have been collected and distributed.

BOND ACTIONS.

Statement of actions [under section 18 commenced by the State Commissioner of Excise to collect the penalties of liquor tax bonds because of violations of the Liquor Tax Law :

COUNTY.	Actions determined.	Actions commenced.	Penalties and costs collected.	Actions pending Oct. 1, 1899.
Broome.....	.....	6	.....	6
Dutchess.....	.....	.....	.....	2
Erie.....	1	5	\$1,152 44	5
Herkimer.....	1	1	593 83	.....
Kings.....	2	.....	300 00	.....
Monroe.....	1	.....	1,067 74	2
New York.....	8	2	14,166 47	1
Oneida.....	1	3	500 00	2
Onondaga.....	4	.....	1,750 00	2
Ontario.....	1	.....	433 06	.....
Oswego.....	.....	1	.....	2
Rensselaer.....	.....	1	.....	1
Rockland.....	.....	1	.....	1
Saratoga.....	.....	1	.....	1
Seneca.....	3	18	1,760 00	15
Sullivan.....	1	.....	.....	.....
Ulster.....	.....	1	.....	1
Yates.....	1	.....	.....	1
Total	24	40	\$21,723 54	42

NOTE.—Since October 1, 1899, twenty-five bond actions have been determined in favor of the Department and \$17,714.08 has been collected in payment of the judgments entered in the said actions.

REVOCATION PROCEEDINGS.

Statement of proceedings instituted under section 28 by the *State Commissioner of Excise* to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law :

COUNTY.	Proceedings determined.	Orders granted revoking certificates.	Proceedings dismissed.	Proceedings discontinued.	Proceedings pending.
Albany.....	6	6	.....	.....	.....
Allegany.....	1	1	.....	.....	.....
Clinton.....	1	1	.....	.....	.....
Erie.....	9	9	.....	.....	10
Franklin.....	1	1	.....	.....	.....
Fulton.....	1	1	.....	.....	.....
Herkimer.....	3	3	.....	.....	.....
Jefferson.....	1	1	.....	.....	.....
Kings.....	6	5	1	.....	3
Monroe.....	1	1	.....	2	.....
Montgomery.....	1	1	.....	1	.....
New York.....	19	20	.....	1	7
Oneida.....	4	2	.....	2	.....
Onondaga.....	6	2	.....	4	.....
Ontario.....	1	1	.....	.....	.....
Orange.....	1	1	.....	.....	.....
Oswego.....	1	1	.....	.....	.....
Queens.....	2	1	1	.....	.....
Rensselaer.....	7	7	.....	.....	14
Rockland.....	2	2	.....	.....	.....
St. Lawrence.....	1	1	.....	.....	.....
Saratoga.....	1	1	.....	.....	1
Schenectady.....	2	2	.....	.....	.....
Schoharie.....	2	1	.....	1	.....
Suffolk.....	2	2	.....	.....	.....
Ulster.....	1	1	.....	.....	.....
Total	83	75	2	11	35

Statement of proceedings instituted under section 28 by *citizens* to revoke and cancel liquor tax certificates because of violations of the Liquor Tax Law :

COUNTY.	Proceedings determined.	Orders granted revoking certificates.	Proceedings dismissed.	Proceedings discontinued.	Proceedings pending.
Broome	1	.....	.....	1	.....
Cattaraugus.....	.....	.....	.....	.....	1
Erie.....	1	.....	1	.....	51
Fulton.....	1	1	.....	.....	.....
Genesee.....	1	.....	.....	1	.....
Herkimer.....	1	.....	1	.....	.....
Kings.....	6	4	.....	2	4
Lewis.....	1	1	.....	.....	.....
Monroe.....	6	5	.....	2	15
Montgomery.....	2	2	.....	.....	.....
New York.....	21	4	5	18	18
Niagara.....	.....	.....	.....	.....	2
Oneida.....	.....	.....	.....	.....	1
Orange.....	.....	.....	.....	.....	1
Queens.....	1	1	.....	.....	1
Rensselaer.....	2	2	.....	1	1
Seneca.....	1	.....	1	.....	.....
Suffolk.....	1	1	.....	.....	.....
Warren.....	1	1	.....	.....	.....
Washington.....	1	.....	.....	1	2
Wayne.....	1	.....	1	.....	.....
Westchester.....	5	1	1	8	1
Total.....	54	23	10	24	93

INJUNCTION PROCEEDINGS.

Proceedings instituted under section 29 by the State Commissioner of Excise to restrain traffic in liquors in violation of the Liquor Tax Law :

COUNTY.	Proceedings determined.	Injunctions granted.	Proceedings discontinued.	Proceedings dismissed.	Proceedings pending.
Livingston.....	2	.....	.....	2	.....
New York.....	4	.....	1	3	1
Oneida.....	1	.....	1	.....	.....
Rockland.....	1	1	.....	.....	.....
Schoharie.....	1	1	.....	.....	.....
Tioga.....	1	1	.....	.....	.....
Wyoming.....	1	.....	1	.....	.....
Total.....	11	3	3	5	1

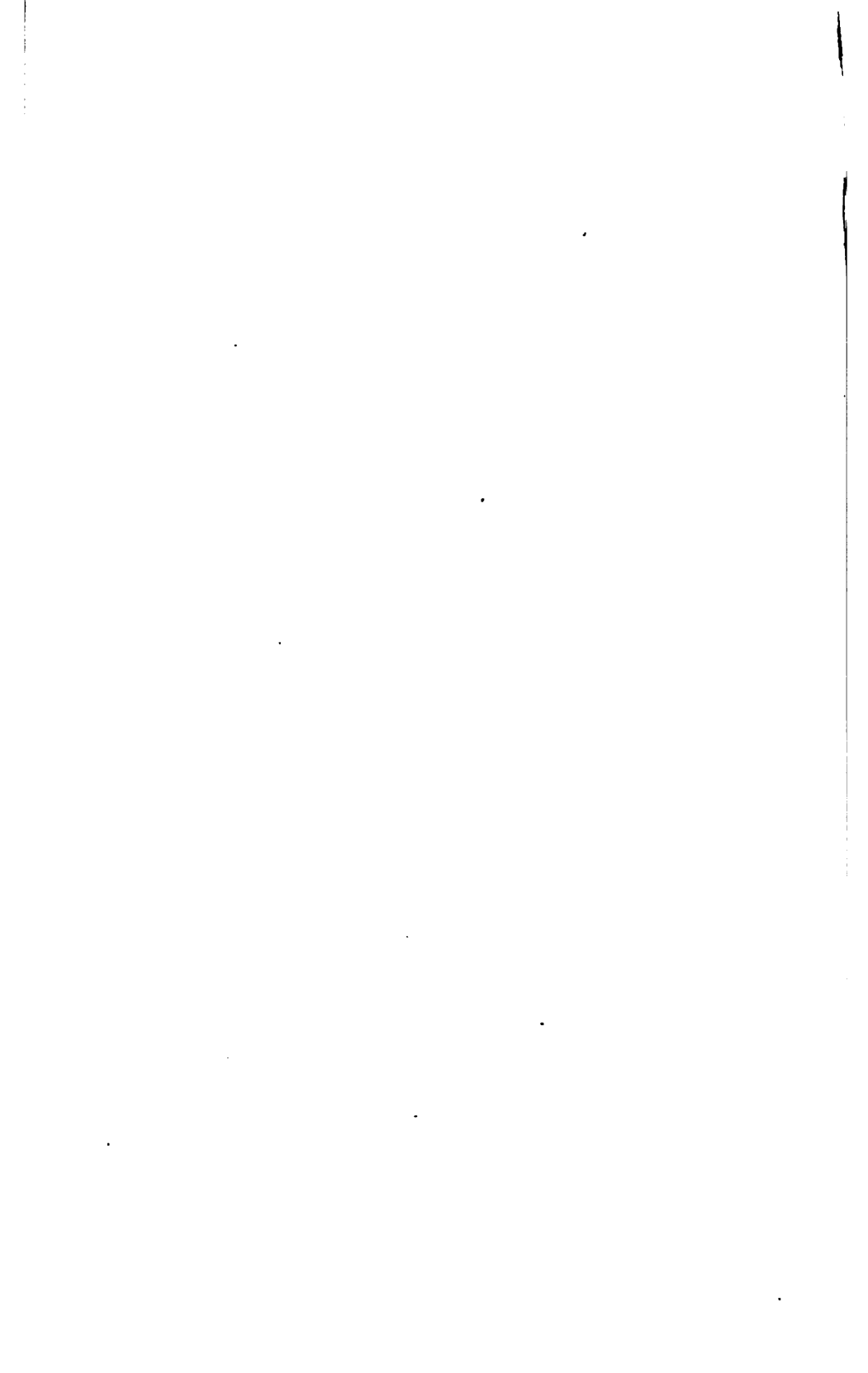
PENALTY ACTIONS.

Statement of actions under section 42 commenced by State Commissioner of Excise against alleged violators of the Liquor Tax Law to recover penalties of \$50 for each violation alleged to have been committed.

COUNTY.	Actions determined.	Penalties and costs collected.	Actions pend- ing October 1, 1899.
Albany.....	3	\$575 00	.....
Cayuga.....	8	456 65	.....
Clinton.....	.....	.....	1
Erie.....	5	150 00	.....
Monroe.....	1	150 00	.....
New York.....	1	250 00	.....
Onondaga.....	3	225 59	.....
Ontario.....	2	150 00	.....
Oswego.....	1	110 00	.....
Rensselaer.....	1	.....	.....
Seneca.....	1	50 00	.....
Steuben.....	1	225 00	.....
Tioga.....	1	75 00	.....
Wyoming.....	1	.....	.....
Total.....	24	\$2,417 24	1

LOCAL OPTION

SHOWING THE RESULTS OF THE SUBMISSION OF THE LOCAL OPTION
QUESTIONS TO THE VARIOUS TOWNS IN THE STATE.



LOCAL OPTION.

Section 16. Local option.—To determine whether liquors shall be sold under the provisions of this act.

Question No. 1. Selling liquor to be drunk on the premises where sold.

Question No. 2. Selling liquor not to be drunk on the premises where sold.

Question No. 3. Selling liquor as a pharmacist on a physician's prescription.

Question No. 4. Selling liquor by hotel keepers.

Towns designated by a star were no license when the present law took effect, viz.: March 23, 1896.

The following is a list of the different towns by counties showing the results of the submission of these questions and the date of submission since the law took effect.

Where the words "Not Submitted" are used the status of local option remains the same as in previous submission.

LOCAL OPTION QUESTIONS

ALBANY COUNTY

Berne—Apr. 14, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Bethlehem—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Coeymans—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Colonie—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Green Island—Apr. 13, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

Guilderland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Full license.

*Knox—Apr. 14, '96, No license. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

New Scotland—Apr. 14, '96, Full license. Apr. 12, '98, not submitted. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Rensselaerville—Apr. 13, '97, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

*Westerlo—Apr. 14, '96, Nos. 1, 2, no; no. 3, 4, yes. Apr. 12, '98, not submitted. Nov. 7, '99, not submitted.

ALLEGANY COUNTY

*Alfred—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Allen—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Alma—Mar. 2, '97, Full license. Mar. 7, '99, No. 1, yes; nos. 2, 3, 4, no.

Almond—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

*Amity—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

*Andover—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Angelica—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Belfast—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 3, no; nos. 2, 4, yes.

Bolivar—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Birdsall—Mar. 2, '97, No license. Mar. 7, '99, No license.

Burns—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99 No. 1, no; nos. 2, 3, 4, yes.

Caneadea—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Centerville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Clarksville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Cuba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Friendship—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Genesee—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Granger—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Grove—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Hume—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

*Independence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*New Hudson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Rushford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

*Scio—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Ward—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Wellsville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*West Almond—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Willing—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Wirt—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

BROOME COUNTY

*Barker—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Binghamton—Feb. 9, '97, No license. Feb. 14, '99, Full license.

*Chenango—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Colesville—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

- *Conklin—Feb. 9, '97, No license; Feb. 14, '99, not submitted.
- *Dickinson—Feb. 9, '97, No license. Feb. 14, '99, No license.
- *Fenton—Feb. 9, '97, No license. Feb. 14, '99, not submitted.
- *Kirkwood—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.
- *Lisle—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.
- *Maine—Feb. 9, '97, No license. Feb. 14, '99, not submitted.
- *Nanticoke—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.
- *Sanford—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.
- Triangle—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.
- Union—Feb. 9, '97, Full license. Feb. 14, '99, Full license.
- *Vestal—Feb. 9, '97, No license. Feb. 14, '99, not submitted.
- Windsor—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

CATARAUGUS COUNTY

- Allegany—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
- Ashford—Feb. 9, '97, Full license. Nov. 7, '99, no license.
- Carrollton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
- *Cold Spring—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *Conewango—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, no license.
- Dayton—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, no license.
- *East Otto—Feb. 9, '97, No license. Nov. 7, '99, no license.
- Elko—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
- *Ellicottville—Feb. 9, '97, Full license. Nov. 7, '99, no license.
- Farmersville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, no license.
- *Franklinville—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- Freedom—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, no license.
- *Great Valley—Feb. 9, '97, No license. Nov. 7, '99, no license.
- *Hinsdale—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, no license.
- *Humphrey—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *Ischua—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *Leon—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- Little Valley—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
- *Lyndon—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *Machias—Feb. 9, '97, No license. Nov. 7, '99, No license.
- *Mansfield—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *Napoli—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- *New Albion—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
- Olean—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
- Otto—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

- *Perrysburgh—Feb. 9, '97, No license. Nov. 7, '99, No license.
 Persia—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 *Portville—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
 Randolph—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.
 Red House—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 Salamanca—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 South Valley—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
 *Yorkshire—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

CAYUGA COUNTY

- *Aurelius—Feb. 16, '97, No license. Feb. 21, '99, No license.
 Brutus—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.
 Cato—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.
 Conquest—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, No license.
 Fleming—Feb. 16, '97, Full license. Feb. 21, '99, Nos. 1, 4, yes; nos. 2, 3, no.
 Genoa—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Ira—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.
 *Ledyard—Feb. 16, '97, No license. Feb. 21, '99, No license.
 *Locke—Feb. 16, '97, No license. Feb. 21, '99, No. 3, yes; no. 4, no.
 Mentz—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.
 Montezuma—Feb. 16, '97, Full license. Feb. 21, '99, Full license.
 *Moravia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.
 *Niles—Feb. 16, '97, No license. Feb. 21, '99, not submitted.
 *Owasco—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Scipio—Feb. 16, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 21, '99, No license.
 *Sempronius—Feb. 16, '97, No license. Feb. 21, '99, not submitted.
 *Sennett—Feb. 16, '97, No license. Feb. 21, '99, no license.
 Springport—Feb. 16, '97, No license. Feb. 21, '99, No license.
 Sterling—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Summerhill—Feb. 16, '97, No license. Feb. 21, '99, not submitted.
 *Throop—Feb. 16, '97, No license. Feb. 21, '99, not submitted.
 *Venice—Feb. 16, '97, No license. Feb. 21, '99, No license.
 *Victory—Feb. 16, '97, No license. Feb. 21, '99, No license.

CHAUTAUQUA COUNTY

- *Arkwright—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *Busti—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.
 *Carroll—Feb. 16, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

- Charlotte—Feb. 16, '97, Full license. Nov. 7, '99, Full license.
 Chautauqua—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
 Cherry Creek—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.
 Clymer—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 Dunkirk—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
 Ellery—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
 *Ellicott—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 *Ellington—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *French Creek—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *Gerry—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 Hanover—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 *Harmony—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *Kiantone—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 Mina—Feb. 16, '97, No license. Nov. 7, '99, No license.
 *Poland—Feb. 16, '97, No license. Nov. 7, '99, No license.
 Pomfret—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
 Portland—Feb. 16, '97, Full license. Nov. 7, '99, not submitted.
 *Ripley—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.
 *Sheridan—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *Sherman—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 *Stockton—Feb. 16, '97, No license. Nov. 7, '99, not submitted.
 Villanova—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.
 Westfield—Feb. 16, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

CHEMUNG COUNTY

- Ashland—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
 *Baldwin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
 Big Flats—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
 *Catlin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
 Chemung—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
 Elmira—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 *Erin—Feb. 9, '97, No license. Nov. 7, '99, not submitted.
 Horseheads—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Southport—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
 Van Etten—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
 *Veteran—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

CHENANGO COUNTY

Afton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Bainbridge—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

*Columbus—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Coventry—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*German—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Greene—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Guilford—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Lincklaen—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

McDonough—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

New Berlin—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*North Norwich—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Norwich—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Otselic—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.

Oxford—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Pharsalia—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Pitcher—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Plymouth—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Preston—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Sherburne—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Smithville—Feb. 9, '97, Full license. Feb. 14, '99, No license.

Smyrna—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

CLINTON COUNTY

Altona—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Ausable—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Beekmantown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

Black Brook—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Champlain—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Chazy—Mar. 2, '97, Full license. Mar. 7, '99, No license.

*Clinton—Mar. 2, '97, No license. Mar. 7, '99, No license.

Dannemora—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Ellenburg—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Moers—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Peru—Mar. 2, '97, No license. Mar. 7, '99, No license.

Plattsburg—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Saranac—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Schuyler Falls—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 4, no.

COLUMBIA COUNTY

Ancram—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

*Austerlitz—Mar. 16, '97, No license. Mar. 21, '99, No license.

Canaan—Mar. 16, '97, No license. Mar. 21, '99, Full license.

Chatham—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, not submitted.

Claverack—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Claremont—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Copake—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Gallatin—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Germantown—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Ghent—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Greenport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Hillsdale—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Kinderhook—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Livingston—Mar. 16, '97, No license. Mar. 21, '99, No. 4, yes. Apr. 25, '99, (Special), Full license.

New Lebanon—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Stockport—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Stuyvesant—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Taghkanick—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

CORTLAND COUNTY

*Cincinnatus—Feb. 16, '97, No license. Feb. 21, '99, No license.

Cortlandville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

Cuyler—Feb. 16, '97, No license. Feb. 15, '98, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

*Freetown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

*Harford—Feb. 16, '97, No license. Feb. 21, '99, No license.

Homer—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Lapeer—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Marathon—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Preble—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Scott—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

*Solon—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

*Taylor—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Truxton—Feb. 16, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 21, '99, not submitted.

*Virgil—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Willett—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

DELAWARE COUNTY

*Andes—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Bovina—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Colchester—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Davenport—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Delhi—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Deposit—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Franklin—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hamden—Feb. 9, '97, No license. Feb. 14, '99, No license.

Hancock—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Harpersfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Kortwright—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

Masonville—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Meredith—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Middletown—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Roxbury—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Sidney—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Stamford—Feb. 9, '97, No license. June 5, '97, (Special), Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

Tompkins—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

*Walton—Feb. 9, '97, No license. Feb. 14, '99, No license.

DUTCHESS COUNTY

Amenia—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Beekman—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Clinton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Dover—Mar. 2, '97, No license. Nov. 7, '99, Full license.

East Fishkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fishkill—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Hyde Park—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*LaGrange—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Milan—Mar. 2, '97, No license. Nov. 7, '99, No license.

North East—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Full license.

*Pawling—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pine Plains—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*Pleasant Valley—Mar. 2, '97, No license. Nov. 7, '99, No license.

Poughkeepsie—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Red Hook—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

Rhinebeck—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Stanford—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Union Vale—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. 7, '99, not submitted.

Wappinger—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*Washington—Mar. 2, '97, No license. Nov. 7, '99, No license.

ERIE COUNTY

- Alden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Amherst—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Aurora—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Boston—Mar. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 14, '99, not submitted.
 Brant—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Cheektowaga—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Clarence—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.
 Colden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 *Concord—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.
 East Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Eden—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Elma—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Evans—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Grand Island—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 Hamburg—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Holland—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 Lancaster—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Marilla—Mar. 9, '97, No license. Mar. 14, '99, No license.
 Newstead—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 North Collins—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.
 Sardinia—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 Tonawanda—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.
 *Wales—Mar. 9, '97, Full license. Mar. 14, '99, Full license.
 West Seneca—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

ESSEX COUNTY

- Chesterfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Crown Point—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Elizabethtown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *Essex—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.
 Jay—Mar. 2, '97, No license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Keene—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Lewis—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Minerva—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Moriah—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Newcomb—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *North Elba—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 North Hudson—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 *St. Armand—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No. 3, no; no. 4, yes. Apr. 4, '99, (Special), Nos. 1, 2, no; nos. 3, 4, yes.

Schroon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Ticonderoga—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Westport—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

*Willsborough—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Wilmington—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

FRANKLIN COUNTY

Altamont—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Bangor—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Belmont—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Bombay—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Brandon—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Burke—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Chateaugay—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

*Constable—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, not submitted.

*Dickinson—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Duane—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Fort Covington—Mar. 2, '97, No license. Mar. 7, '99, No license.

Franklin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Harrietstown—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Malone—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Moir—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, No license.

Santa Clara—Mar. 2, '97, Nos. 1, 4, yes; nos. 2, 3, no. Mar. 7, '99, not submitted.

Waverly—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Westville—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

FULTON COUNTY

Bleecker—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Nov. 7, '99, not submitted.

Broadalbin—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Caroga—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Ephratah—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Johnstown—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Mayfield—Feb. 9, '97, No license. Nov. 7, '99, No license.

Northampton—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

*Oppenheim—Feb. 9, '97, No license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Perth—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Stratford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, not submitted.

GENESEE COUNTY

- *Alabama—Mar. 2, '97, Full license. Nov. 7, '99, Full license.
Alexander—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
Batavia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.
Bergen—Mar. 2, '97, No license. Nov. 7, '99, No license.
*Bethany—Mar. 2, '97, No license. Nov. 7, '99, not submitted.
*Byron—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
Darlen—Mar. 2, '97, Full license. Nov. 7, '99, Full license.
Elba—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
LeRoy—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.
Oakfield—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.
Pavilion—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
*Pembroke—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
Stafford—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

GREENE COUNTY

- *Ashland—Mar. 2, '97, No license. Nov. 7, '99, No license.
Athens—Mar. 2, '97, No license. Nov. 7, '99, Full license.
Cairo—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.
Catskill—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.
Coxsackie—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.
Durham—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
*Greenville—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.
*Halcott—Mar. 2, '97, No license. Nov. 7, '99, not submitted.
Hunter—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.
*Jewett—Mar. 2, '97, No license. Nov. 7, '99, not submitted.
Lexington—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
New Baltimore—Mar. 2, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
Prattsville—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 7, '99, No license.
*Windham—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

HAMILTON COUNTY

- Arietta—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
*Benson—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.
Hope—Mar. 16, '97, Nos. 1, 2, 4, yes; no. 3, no. Mar. 21, '99, not submitted.

Indian Lake—Mar. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Lake Pleasant—Mar. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 21, '99, not submitted.

Long Lake—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Morehouse—Mar. 16, '97, Full license. Mar. 21, '99, not submitted.

Wells—Mar. 16, '97, No license. Mar. 21, '99, Full license.

HERKIMER COUNTY

Columbia—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Danube—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Fairfield—Feb. 9, '97, Nos. 1, 3, no; nos. 2, 4, yes. Feb. 14, '99, not submitted.

Frankfort—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

German Flats—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Herkimer—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Litchfield—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Little Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Manhalm—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Newport—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Norway—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Ohio—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Russia—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Salisbury—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

*Schuyler—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Stark—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Warren—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Webb—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Wilmurt—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.

Winfield—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

JEFFERSON COUNTY

Adams—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Alexandria—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Antwerp—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Brownville—Feb. 16, '97, No license. Feb. 21, '99, No license.

Cape Vincent—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Champion—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Clayton—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Ellisburg—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 21, '99, Full license.

Henderson—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Full license.

Hounsfield—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Le Ray—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

*Lorraine—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Lyme—Feb. 16, '97, No license. Feb. 21, '99, No license.

Orleans—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Pamelia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, not submitted.

Philadelphia—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, No license.

*Rodman—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Rutland—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Theresa—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Illegal.

*Watertown—Feb. 16, '97, No license. Feb. 21, '99, not submitted.

Wilna—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Worth—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

LEWIS COUNTY

Croghan—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Denmark—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Diana—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Greig—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Harrisburgh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

High Market—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lewis—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Leyden—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lowville—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lyonsdale—Mar. 2, '97, No license. Nov. 7, '99, No license.

Martinsburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Montague—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

New Bremen—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Osceola—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Pinckney—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Turin—March 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Watson—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

West Turin—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

LIVINGSTON COUNTY

Avon—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Caledonia—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Conesus—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

*Geneseo—Mar. 9, '97, not submitted. May 10, '97, (special) Full license. Mar. 14, '99, Nos. 1, 3, yes; nos. 2, 4, no.

*Groveland—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, not submitted.

Leicester—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Lima—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Livonia—Mar. 9, '97, not submitted. May 25, '97, (special) Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Mt. Morris—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

North Dansville—Mar. 9, '97, Full license. Mar. 14, '99, not submitted.

Nunda—Mar. 9, '97, Full license. Mar. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

*Ossian—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Portage—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Sparta—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, not submitted.

*Springwater—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

*West Sparta—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

York—Mar. 9, '97, No license. Mar. 14, '99, No license.

MADISON COUNTY

*Brookfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.

Cazenovia—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

De Ruyter—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Eaton—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

*Fenner—Feb. 9, '97, No license. Nov. 7, '99, No license.

Georgetown—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Hamilton—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Lebanon—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Full license.

Lenox—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Lincoln—Feb. 9, '97, Full license. Nov. 7, '99, Full license.

Madison—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Nelson—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Smithfield—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Stockbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

Sullivan—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.

MONROE COUNTY

Brighton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Chili—Mar. 2, '97, No license. Mar. 7, '99, No license.

Clarkson—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

- Gates—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Greece—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 Hamlin—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Henrietta—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Irondequoit—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 Mendon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Ogden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
 *Parma—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.
 Penfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Perrinton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 Pittsford—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.
 Riga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Rush—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, No license.
 Sweden—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 Webster—Mar. 2, '97, No license. Mar. 7, '99, Full license.
 Wheatland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

MONTGOMERY COUNTY

- Amsterdam—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.
 Canajoharie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.
 Charleston—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Florida—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, not submitted.
 Glen—Feb. 9, '97, Full license. Feb. 14, '99, Full license.
 Minden—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.
 Mohawk—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.
 Palatine—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.
 Root—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Full license.
 St. Johnsville—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

NASSAU COUNTY

- Hempstead—See Queens county.
 North Hempstead—See Queens county.
 Oyster Bay—See Queens county.

NIAGARA COUNTY

- *Cambria—Apr. 14, '96, Nos. 1, 2, 4, yes; no. 3, no. Apr. 12, '98, No license.
 *Hartland—Apr. 14, '96, No license. Apr. 12, '98, No license.
 Lewiston—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Lockport—Apr. 14, '96, Nos. 1, 2, 4, no; no. 3, yes. Apr. 12, '98, Full license.

*Newfane—Apr. 14, '96, No license. Apr. 12, '98, No license.

Niagara—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Pendleton—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Porter—Apr. 14, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 12, '98, No. 1, no nos. 2, 3, 4, yes.

Royalton—Apr. 14, '96, Nos. 1, 3, yes; nos. 2, 4, no. Apr. 12, '98, Full license.

*Somerset—Apr. 14, '96, No license. Apr. 12, '98, not submitted.

Wheatfield—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

Wilson—Apr. 14, '96, Full license. Apr. 12, '98, not submitted.

ONEIDA COUNTY

Annsville—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Augusta—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, not submitted.

Ava—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Boonville—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Bridgewater—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Camden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Deerfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Florence—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Floyd—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Forestport—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Kirkland—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Lee—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Marcy—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Marshall—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

New Hartford—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Paris—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Remsen—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Sangerfield—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Steuben—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Trenton—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Vernon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Verona—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.

Vienna—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Western—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Westmoreland—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Whitestown—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

ONONDAGA COUNTY

- Camilius—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Cicero—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Clay—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 DeWitt—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Elbridge—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 *Fabius—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Geddes—Feb. 9, '97, Full license. Nov. 7, '99, Nos. 1, 4, yes.
 Lafayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Lysander—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Manlius—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 Marcellus—Feb. 9, '97, Nos. 1, 3, yes; nos. 2, 4, no. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.
 Onondaga—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Otisco—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 Pompey—Feb. 9, '97, Full license. Nov. 7, '99, Full license.
 Salina—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 Skaneateles—Feb. 9, '97, Full license. Nov. 7, '99, not submitted.
 Spafford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
 Tully—Feb. 9, '97, Full license. Nov. 7, '99, No. 1, no; nos. 2, 3, 4, yes.
 Van Buren—Feb. 9, '97, Nos. 1, 4, no; nos. 2, 3, yes. Nov. 7, '99, Full license.

ONTARIO COUNTY

- *Bristol—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 *Canadice—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Canandaigua—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 East Bloomfield—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *Farmington—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Geneva—Mar. 2, '97, Full license. Mar. 7, '99, No license.
 Gorham—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.
 *Hopewell—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Manchester—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.
 Naples—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.
 Phelps—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, not submitted.
 *Richmond—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 *Seneca—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 South Bristol—Mar. 2, '97, Full license. Mar. 7, '99, Full license.
 *West Bloomfield—Mar. 2, '97, No license. Mar. 7, '99, not submitted.
 Victor—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

ORANGE COUNTY

*Blooming Grove—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), No license.

Chester—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 3, 4, yes; no. 2, no.

*Cornwall—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 8, '98, (Special Act), No license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

Crawford—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Full license.

Deer Park—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Goshen—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Greenville—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Nos. 1, 2, 3, no; no. 4, yes.

Hamptonburgh—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 8, '98, (Special Act), Full license.

Highlands—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Minisink—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Monroe—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Montgomery—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Mt. Hope—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Full license.

Newburgh—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

New Windsor—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Tuxedo—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Wallkill—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 3, 4, yes; no. 2, no.

Warwick—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

*Wawayanda—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.

*Woodbury—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, 3, no; no. 4, yes.

ORLEANS COUNTY

Albion—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

*Barre—Mar. 9, '97, No license. Mar. 14, '99, not submitted.

Carlton—Mar. 9, '97, No license. Mar. 14, '99, No license.

Clarendon—Mar. 9, '97, No license. Mar. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

*Gaines—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Kendall—Mar. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Murray—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, Full license.

Ridgeway—Mar. 9, '97, Full license. Mar. 14, '99, Full license.

*Shelby—Mar. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Yates—Mar. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 14, '99, No license.

OSWEGO COUNTY

Albion—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Amboy—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Boylston—Mar. 2, '97, No license. Nov. 7, '99, No license.

Constantia—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Granby—Mar. 2, '97, Full license. Nov. 7, '99, not submitted. Dec. 29, '99 (Special), Nos. 1, 2, 4, no; no. 3, yes.

*Hannibal—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, No license.

Hastings—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Mexico—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

*New Haven—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Nov. 7, '99, not submitted.

*Orwell—Mar. 2, '97, No license. Nov. 7, '99, No license.

*Oswego—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Palermo—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, yes; no. 3, no.

Parish—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Redfield—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Richland—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Sandy Creek—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Schroepfel—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

*Scriba—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Volney—Mar. 2, '97, Full license. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

West Monroe—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Williamstown—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

OTSEGO COUNTY

Burlington—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Butternuts—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Cherry Valley—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

*Decatur—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Edmeston—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Exeter—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hartwick—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Laurens—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Maryland—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Middlefield—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Milford—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, not submitted.

Morris—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

New Lisbon—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Oneonta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Otego—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

Otsego—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Pittsfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Full license.

*Plainfield—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Richfield—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Roseboom—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Springfield—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Unadilla—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Westford—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Worcester—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

PUTNAM COUNTY

Carmel—Mar. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 28, '99, not submitted.

Kent—Mar. 23, '97, No license. Mar. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

Patterson—Mar. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 28, '99, not submitted.

Phillipstown—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

Putnam Valley—Mar. 23, '97, No license. Mar. 28, '99, not submitted.

South East—Mar. 23, '97, Full license. Mar. 28, '99, not submitted.

QUEENS COUNTY

Flushing—Apr. 7, '96, Full license. Jan. 1, '98, Greater New York.

Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

Jamaica—Apr. 7, '96, Full license. Jan. 1, '98, Greater New York.

Newtown—Apr. 7, '96, Full license. Jan. 1, '98, Greater New York.

North Hempstead—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Oyster Bay—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

RENSSELAER COUNTY

Berlin—Mar. 2, '97, No license. Nov. 7, '99, No license.

Brunswick—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Full license.

East Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Grafton—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Greenbush—Mar. 2, '97, Full license. Apr. 23, '97, City of Rensselaer.

Hoosick—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Lansingburgh—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Nassau—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

North Greenbush—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Petersburg—Mar. 2, '97, No license. Nov. 7, '99, No license.

Pittstown—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Poestenkill—Mar. 2, '97, No license. Nov. 7, '99, Full license.

Sand Lake—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Schaghticoke—Mar. 2, '97, Full license. Nov. 7, '99, Full license.

Schodack—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Stephentown—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

RICHMOND COUNTY

Castleton—Feb. 9, '97, Full license. Jan. 1, '98, Greater New York.

Middletown—Feb. 9, '97, Full license. Jan. 1, '98, Greater New York.

Northfield—Feb. 9, '97, Full license. Jan. 1, '98, Greater New York.

Westfield—Feb. 9, '97, Full license. Jan. 1, '98, Greater New York.

Southfield—Feb. 9, '97, Full license. Jan. 1, '98, Greater New York.

ROCKLAND COUNTY

Clarkstown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Haverstraw—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Orangetown—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Ramapo—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), Full license.

Stony Point—Mar. 2, '97, No. 1, yes; nos. 2, 3, 4, no. Nov. 8, '98, (Special Act), Nos. 1, 3, yes; nos. 2, 4, no.

ST. LAWRENCE COUNTY

Brasher—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Canton—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Clare—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, No license.

Clifton—Feb. 9, '97, No license. Feb. 14, '99, Full license.

Colton—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

De Kalb—Feb. 9, '97, No license. Feb. 14, '99, No license.

De Peyster—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Edwards—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Fine—Feb. 9, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fowler—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Gouverneur—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

Hammond—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Herman—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Hopkinton—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Lawrence—Feb. 9, '97, Full license. Feb. 14, '99, No license.

*Lisbon—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Louisville—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, No license.

Macomb—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Madrid—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, not submitted.

Massena—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Morristown—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Norfolk—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Oswegatchie—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Parishville—Feb. 9, '97, Full license. Feb. 14, '99, No. 1, no; nos. 2, 3, 4, yes.

*Pierrepont—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Pitcalrn—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

Potsdam—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Rossie—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

*Russell—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Stockholm—Feb. 9, '97, No license. Feb. 14, '99, No license.

Waddington—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

SARATOGA COUNTY

Ballston—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 4, yes; nos. 2, 3, no.

*Charlton—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Clifton Park—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Corinth—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Day—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

*Edinburg—Mar. 2, '97, No license. Mar. 7, '99, No license.

Galway—Mar. 2, '97, No license. Mar. 7, '99, No license.

Greenfield—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hadley—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, not submitted.

Half Moon—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Malta—Mar. 2, '97, No license. Mar. 7, '99, Full license.

Milton—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Moreau—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Northumberland—Mar. 2, '97, No license. Mar. 7, '99, No license.

*Providence—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Saratoga—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 3, 4, yes; no. 2, no.

Saratoga Springs—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Stillwater—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Waterford—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Wilton—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

SCHENECTADY COUNTY

Duanesburgh—Apr. 7, '96, Nos. 1, 3, yes; no. 2, no. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, not submitted.

*Glennville—Apr. 7, '96, No license. Apr. 5, '98, not submitted. Nov. 7, '99, not submitted.

Niskayuna—Apr. 6, '97, Full license. Nov. 7, '99, not submitted.

*Princetown—Apr. 7, '96, No license. Apr. 5, '98, not submitted. Nov. 7, '99, not submitted.

Rotterdam—Apr. 7, '96, Full license. Apr. 5, '98, not submitted. Nov. 7, '99, Full license.

SCHOHARIE COUNTY

Blenheim—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Broome—Feb. 16, '97, No license. Feb. 21, '99, No license.

Carlisle—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 21, '99, not submitted.

Cobleskill—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

Conesville—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Esperance—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fulton—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 3, 4, yes; no. 2, no.

Gilboa—Feb. 16, '97, No license. Feb. 21, '99, No license.

*Jefferson—Feb. 16, '97, No license. Feb. 21, '99, No license.

Middleburgh—Feb. 16, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 21, '99, No license.

Richmondville—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Schoharie—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 21, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Seward—Feb. 16, '97, Full license. Feb. 21, '99, Full license.

Sharon—Feb. 16, '97, Full license. Feb. 21, '99, not submitted.

*Summit—Feb. 16, '97, No license. Feb. 21, '99, Nos. 1, 2, 3, no; no. 4, yes.

Wright—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 21, '99, not submitted.

SCHUYLER COUNTY

*Catharine—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Cayuta—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Dix—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Hector—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

Montour—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 3, 4, yes; no. 2, no.

Orange—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, not submitted.

*Reading—Feb. 9, '97, Nos. 1, 4, yes; nos. 2, 3, no. Feb. 14, '99, Nos. 1, 4, yes; nos. 2, 3, no.

Tyrone—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

SENECA COUNTY

Covert—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, Full license.

Fayette—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Junius—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No. 4, yes.

*Lodi—Feb. 9, '97, No license. Feb. 14, '99, No license.

Ovid—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

Romulus—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

Seneca Falls—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Tyre—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Varick—Feb. 9, '97, No. 1, yes; nos. 2, 3, 4, no. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Waterloo—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

STEUBEN COUNTY

Addison—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

*Avoca—Feb. 23, '97, No license. Nov. 7, '99, No license.

Bath—Feb. 23, '97, Full license. Nov. 7, '99, Full license.

Bradford—Feb. 23, '97, No license. Nov. 7, '99, No license.

*Cameron—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

*Campbell—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

*Canisteo—Feb. 23, '97, Full license. Nov. 7, '99, No license.

*Caton—Feb. 23, '97, No license. Nov. 7, '99, not submitted.

Cohocton—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Corning—Feb. 23, '97, Full license. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

- Dansville—Feb. 23, '97, Full license. Nov. 7, '99, Full license.
 Erwin—Feb. 23, '97, Full license. Nov. 7, '99, Full license.
 *Fremont—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Greenwood—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Hartsville—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Hornby—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Hornellsville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.
 *Howard—Feb. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, No license.
 *Jasper—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Lindley—Feb. 23, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, No license.
 Prattsburg—Feb. 23, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.
 *Pultney—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 Rathbone—Feb. 23, '97, No license. Nov. 7, '99, No license.
 *Thurston—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Troupsburgh—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Tuscarora—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 Urbana—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.
 Wayland—Feb. 23, '97, Full license. Nov. 7, '99, not submitted.
 Wayne—Feb. 23, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.
 West Union—Feb. 23, '97, No license. Nov. 7, '99, not submitted.
 *Wheeler—Feb. 23, '97, No license. Nov. 7, '99, No license.
 *Woodhull—Feb. 23, '97, No license. Nov. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

SUFFOLK COUNTY

- Babylon—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 Brookhaven—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 *East Hampton—Apr. 7, '96, No license. Apr. 5, '98, not submitted.
 Huntington—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.
 Islip—Apr. 7, '96, Nos. 1, 3, 4, yes; no. 2, no. Apr. 5, '98, Full license.
 Riverhead—Apr. 7, '96, No. 1, no; nos. 2, 3, 4, yes. Apr. 5, '98, not submitted.
 *Shelter Island—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes.
 Smithtown—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.
 Southampton—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 2, no; nos. 3, 4, yes.
 Southold—Apr. 7, '96, Full license. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

SULLIVAN COUNTY

- *Bethel—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), No license.
 Callicoon—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Cochecton—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Delaware—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Fallsburgh—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Forestburgh—Mar. 2, '97, No license. Nov. 8, '98, (Special Act), not submitted.

Fremont—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Highlands—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Liberty—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Lumberland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), Nos. 1, 2, no; nos. 3, 4, yes.

Mamakating—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Nov. 8, '98, (Special Act), Full license.

*Neversink—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), Full license.

Rockland—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 8, '98, (Special Act), not submitted.

Thompson—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

Tusten—Mar. 2, '97, Full license. Nov. 8, '98, (Special Act), not submitted.

TIOGA COUNTY

Barton—Feb. 9, '97, Full license. Feb. 14, '99, not submitted.

*Berkshire—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

*Candor—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Newark Valley—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Nichols—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, not submitted.

Owego—Feb. 9, '97, Full license. Feb. 14, '99, Full license.

*Richford—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Spencer—Feb. 9, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 3, no; no. 4, yes.

Tioga—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, Nos. 1, 2, no; nos. 3, 4, yes.

TOMPKINS COUNTY

*Caroline—Feb. 9, '97, No license. Feb. 14, '99, No license.

*Danby—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Dryden—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 14, '99, No license.

*Enfield—Feb. 9, '97, No license. Feb. 14, '99, not submitted.

Groton—Feb. 9, '97, No license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ithaca—Feb. 9, '97, Full license. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Lansing—Feb. 9, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 14, '99, No license.

*Newfield—Feb. 9, '97, No. 1, no; nos. 2, 3, 4, yes. Feb. 14, '99, Nos. 1, 2, 4, no; no. 3, yes.

Ulysses—Feb. 9, '97, Nos. 1, 2, 4, no; no. 3 yes. Feb. 14, '99, Full license.

ULSTER COUNTY

Denning—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

Esopus—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Gardiner—Mar. 2, '97, Nos. 1, 3, no; nos. 2, 4, yes. Nov. 7, '99, not submitted.

*Hardenbergh—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Hurley—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Kingston—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Lloyd—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted.

Marbletown—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, No license.

Marlborough—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Nov. 7, '99, not submitted. Dec. 14, '99, (Special), Nos. 1, 2, 3, no; no. 4, yes.

New Paltz—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Nov. 7, '99, not submitted.

*Olive—Mar. 2, '97, No license. Nov. 7, '99, No license.

*Plattekill—Mar. 2, '97, No license. Nov. 7, '99, not submitted.

Rochester—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Rosendale—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Saugerties—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Shandaken—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

*Shawangunk—Mar. 2, '97, No license. Nov. 7, '99, No license.

Ulster—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Wawarsing—Mar. 2, '97, Full license. Nov. 7, '99, not submitted.

Woodstock—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Nov. 7, '99, not submitted.

WARREN COUNTY

Bolton—Apr. 7, '96, Full license. Apr. 5, '98, Full license.

Caldwell—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Chester—Apr. 7, '96, Nos. 1, 2, no; nos. 3, 4, yes. Apr. 5, '98, Nos. 1, 3, 4, yes; no. 2, no.

Hague—Apr. 7, '96, Full license. Apr. 5, '98, No license.

*Horicon—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Johnsburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Luzerne—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

Queensbury—Apr. 7, '96, Full license. April 5, '98, not submitted.

*Stony Creek—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. April 5, '98, not submitted.

Thurman—Apr. 7, '96, Nos. 1, 2, 3, no; no. 4, yes. Apr. 5, '98, not submitted.

Warrensburg—Apr. 7, '96, Full license. Apr. 5, '98, not submitted.

WASHINGTON COUNTY

*Argyle—Mar. 2, '97, No license. Mar. 7, '99, No license.

Cambridge—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Dresden—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Easton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Fort Ann—Mar. 2, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Fort Edward—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Granville—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Greenwich—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

Hampton—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Hartford—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Hebron—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Jackson—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Kingsbury—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Putnam—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Salem—Mar. 2, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 7, '99, No. 1, no; nos. 2, 3, 4, yes.

White Creek—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Whitehall—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

WAYNE COUNTY

Arcadia—Mar. 2, '97, Full license. Mar. 7, '99, Full license.

*Butler—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

Galen—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

Huron—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, No license.

Lyons—Mar. 2, '97, Full license. Mar. 7, '99, not submitted.

*Macedon—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, No license.

*Marion—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Ontario—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Palmyra—Mar. 2, '97, Full license. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Rose—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

Savannah—Mar. 2, '97, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 7, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Sodus—Mar. 2, '97, Nos. 1, 2, 3, no; no. 4, yes. Mar. 7, '99, Nos. 1, 2, no; nos. 3, 4, yes.

*Walworth—Mar. 2, '97, No license. Mar. 7, '99, not submitted.

*Williamson—Mar. 2, '97, No license. Mar. 7, '99, No license.

Wolcott—Mar. 2, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 7, '99, Nos. 1, 2, 3, no; no. 4, yes.

WESTCHESTER COUNTY

Bedford—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99, not submitted.

Cortlandt—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

East Chester—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

Greenburg—Mar. 30, '97, Full license. Mar. 28, '99, Full license.

Harrison—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

*Lewisboro—Mar. 30, '97, No license. Mar. 28, '99, No license.

Mamaroneck—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

Mount Pleasant—Mar. 30, '97, No. 1, no; nos. 2, 3, 4, yes. Mar. 28, '99, Full license.

Newcastle—Mar. 30, '97, No license. Mar. 28, '99, Full license.

New Rochelle—Mar. 31, '96, Full license. Mar. 29, '98, Full license.

North Castle—Mar. 30, '97, Full license. Mar. 28, '99, not submitted.

North Salem—Mar. 30, '97, Nos. 1, 3, 4, yes; no. 2, no. Mar. 28, '99, not submitted.

Ossining—Mar. 31, '96, Full license. Mar. 29, '98, Full license.

*Pelham—Mar. 31, '96, Nos. 1, 2, 4, no; no. 3, yes. Mar. 29, '98, Full license.

*Poundridge—Mar. 30, '97, No license. Mar. 28, '99, not submitted.

Rye—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

*Scarsdale—Mar. 31, '96, No license. Mar. 29, '98, not submitted. Mar. 28, '99, No license.

Somers—Mar. 30, '97, Nos. 1, 2, 4, no; no. 3, yes. Mar. 28, '99, Nos. 1, 3, 4, yes; no. 2, no.

White Plains—Mar. 31, '96, Full license. Mar. 29, '98, not submitted.

Yorktown—Mar. 31, '96, Nos. 1, 2, no; nos. 3, 4, yes. Mar. 29, '98, not submitted.

WYOMING COUNTY

Arcade—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No. 1, no; nos. 2, 3, 4, yes.

Attica—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.

Bennington—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.

Castile—Feb. 23, '97, No license. Feb. 28, '99, No license.

*Covington—Feb. 23, '97, No license. Feb. 28, '99, not submitted.

Eagle—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

Gainsville—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Genesee Falls—Feb. 23, '97, Full license. Feb. 28, '99, Full license.

Java—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.

*Middlebury—Feb. 23, '97, No license. Feb. 28, '99, Nos. 1, 2, 4, no; no. 3, yes.

*Orangeville—Feb. 23, '97, No license. Feb. 28, '99, not submitted.

*Perry—Feb. 23, '97, No license. Feb. 28, '99, No license.

Pike—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, No license.

Sheldon—Feb. 23, '97, Full license. Feb. 28, '99, not submitted.

Warsaw—Feb. 23, '97, No license. Feb. 28, '99, Full license.

Wethersfield—Feb. 23, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, Nos. 1, 2, 3, no; no. 4, yes.

YATES COUNTY

*Barrington—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

*Benton—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

*Italy—Feb. 16, '97, Nos. 1, 2, 4, no; no. 3, yes. Feb. 28, '99, not submitted.

*Jerusalem—Feb. 16, '97, No license. Feb. 28, '99, No license.

*Middlesex—Feb. 16, '97, No license. Feb. 28, '99, not submitted.

Milo—Feb. 16, '97, Full license. Feb. 28, '99, not submitted.

Potter—Feb. 16, '97, Nos. 1, 2, no; nos. 3, 4, yes. Feb. 28, '99, not submitted.

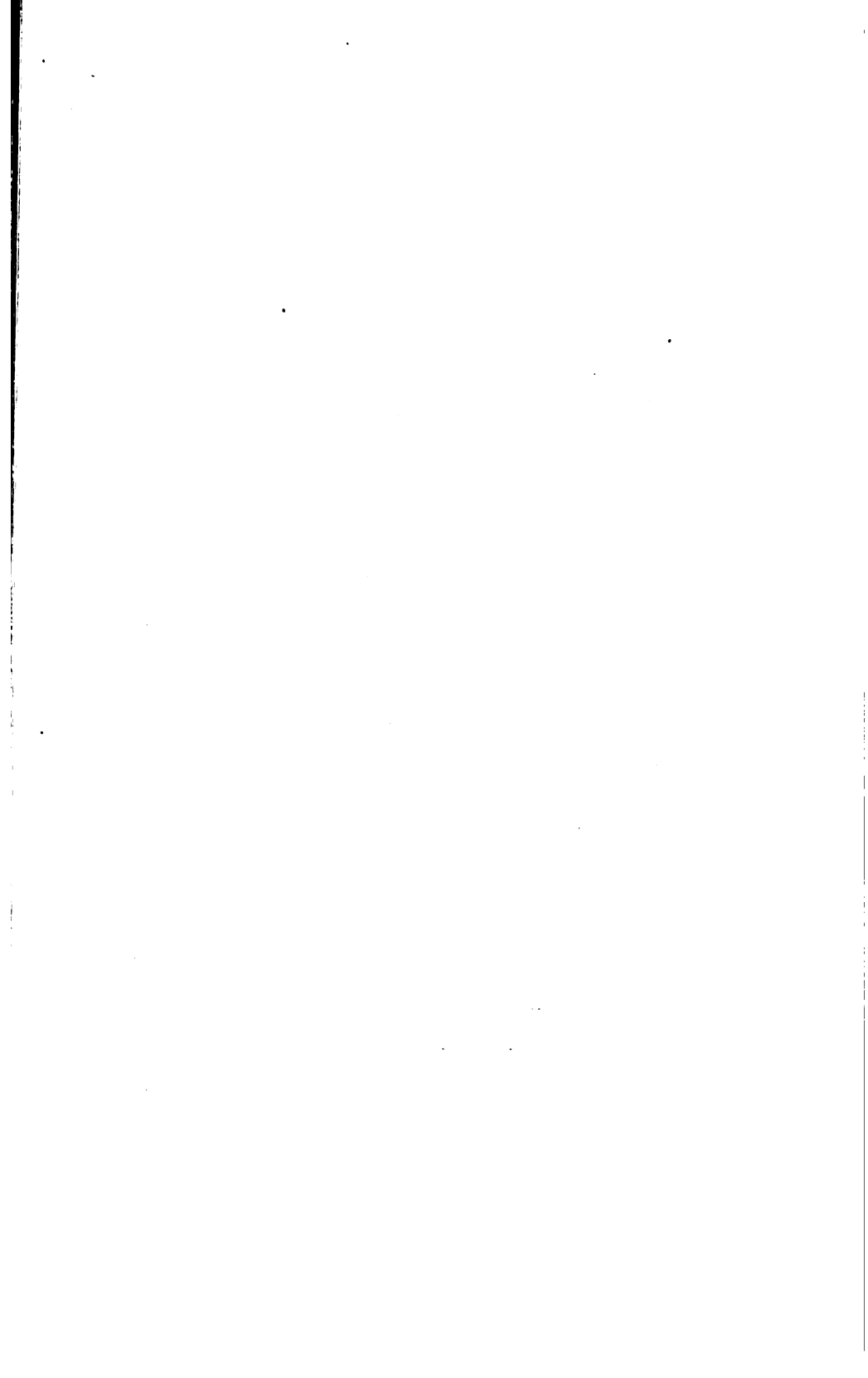
Starkey—Feb. 16, '97, Nos. 1, 3, 4, yes; no. 2, no. Feb. 28, '99, Nos. 1, 2, no; nos. 3, 4, yes.

Torrey—Feb. 16, '97, Nos. 1, 2, 3, no; no. 4, yes. Feb. 28, '99, not submitted.

SUMMARY.

COUNTIES.	No. full license towns.	No. no license towns.	No. par- tial license towns.	Total towns.
Albany	5	1	4	10
Allegany	2	16	11	29
Broome	2	7		16
Cattaraugus	6	22	5	33
Cayuga	3	12	8	23
Chautauqua	4	15	7	26
Chemung	1	3	7	11
Chenango	5	10	6	21
Clinton	5	8	1	14
Columbia	1	1	6	18
Cortland	0	7	8	15
Delaware	1	13	5	19
Dutchess	9	7	4	20
Erie	18	1	6	25
Essex	9	8	6	18
Franklin	5	10	4	19
Fulton	4	1	5	10
Genesee	4	2	7	13
Greene	3	6	5	14
Hamilton	5	0	3	8
Herkimer	11	1	3	20
Jefferson	9	5	5	22
Lewis	8	3	7	18
Livingston	5	4	8	17
Madison	11	3	1	15
Monroe	9	3	7	19
Montgomery	7	0	3	10
Nassau	3	0	0	3
Niagara	7	4	1	12
Oneida	14	2	10	26
Onondaga	13	0	6	19
Ontario	5	9	2	16
Orange	11	2	7	20
Orleans	8	3	4	15
Oswego	10	4	7	21
Otsego	6	2	15	24
Putnam	3	1	3	6
Rensselaer	11	3	1	15
Rockland	4	0	1	5
St. Lawrence	7	8	16	31
Saratoga	8	6	6	20
Schenectady	2	2	1	5
Schoharie	3	4	9	16
Schuyler	2	3	3	8
Seneca	5	2	3	10
Steuken	6	18	8	32
Suffolk	4	1	5	10
Sullivan	10	2	3	15
Tioga	2	2	5	9
Tompkins	1	5	3	9
Ulster	9	5	6	20
Warren	6	1	4	11
Washington	7	4	6	17
Wayne	3	7	5	15
Westchester	13	3	4	20
Wyoming	6	5	5	16
Yates	1	4	4	9
Total	346	276	311	933

January 12, 1900.



THE
LIQUOR TAX LAW

OF THE

STATE OF NEW YORK,

BEING

Chapter 112, Laws of 1896,

AS AMENDED BY CHAP. 312, LAWS OF 1897; CHAP. 167, LAWS OF
1898; CHAP. 398 AND CHAP. 434, LAWS OF 1899; AND
CHAP. 257 AND CHAP. 367, LAWS OF 1900.

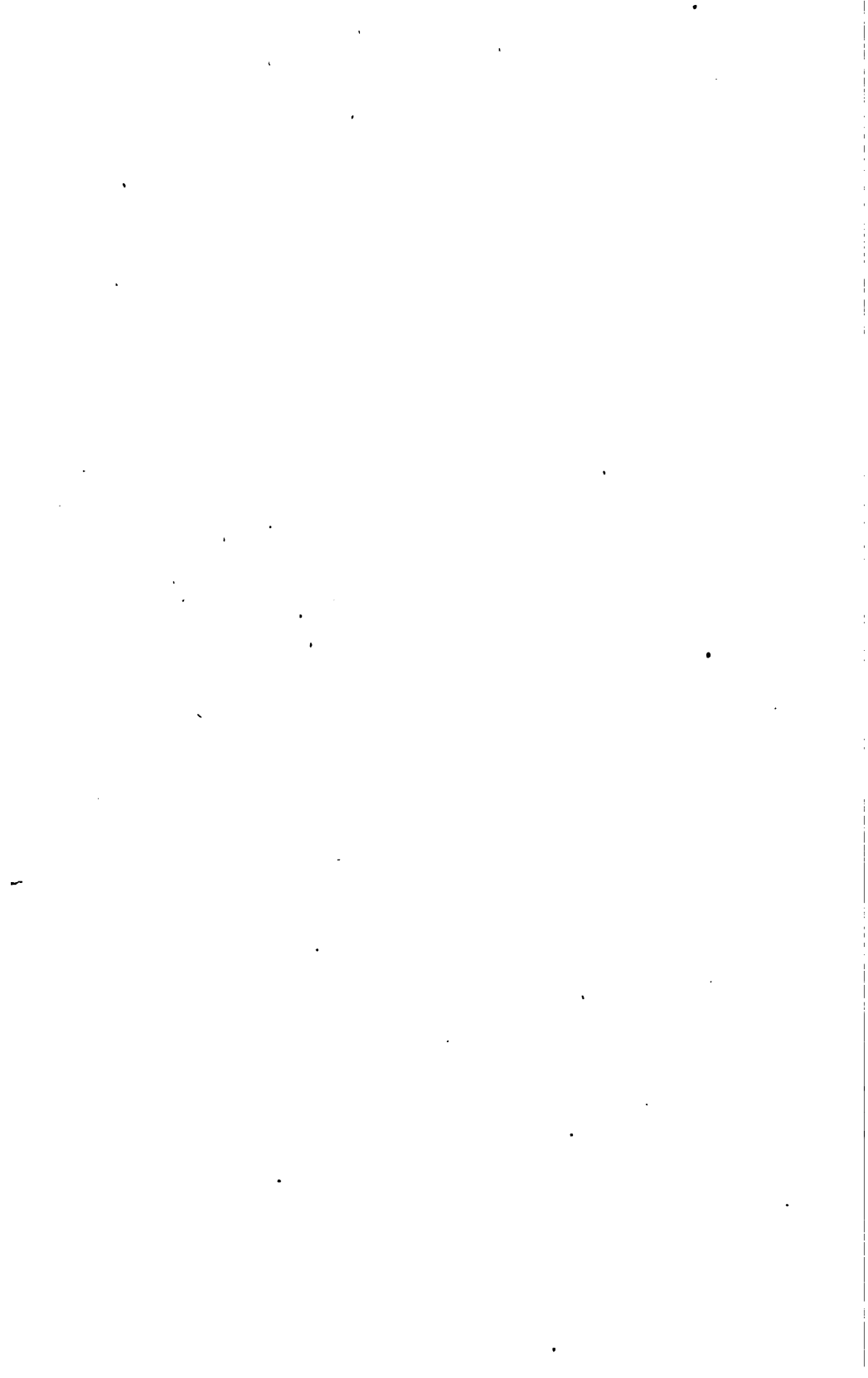
ANNOTATED

BY

WILLIAM E. SCHENCK,

Assistant Counsel Department Excise.

PREPARED BY THE STATE COMMISSIONER OF EXCISE,
MAY 1, 1900.



THE LIQUOR TAX LAW.

Being Chap. 112, Laws 1896, as Amended by Chap. 312, Laws 1897; Chap. 167, Laws 1898; Chap. 398 and Chap. 434, Laws 1899; and Chap. 257 and Chap. 367, Laws 1900.

AN ACT in relation to the traffic in liquors, and for the taxation and regulation of the same, and to provide for local option, constituting chapter twenty-nine of the General Laws.

Became a law March 23, 1896, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

CHAPTER XXIX OF THE GENERAL LAWS.

THE LIQUOR TAX LAW.

- Section 1. Short title.
2. Definitions.
3. Abolition of boards of excise, and their powers and duties.
4. The continuance of licenses.
5. The duties of existing boards of excise.
6. State commissioner of excise.
7. Office of state commissioner.
8. Deputy commissioner; secretary, clerks.
9. Special deputy commissioner in certain counties.
10. Special agents; attorneys.
11. Excise tax upon the business of trafficking in liquors.
12. Tax, when due and payable.
13. Officers to whom the tax is to be paid and how distributed.

Section 14. Compensation of county treasurers.

15. Books and blanks to be furnished by state commissioner of excise.
16. Local option to determine whether liquor shall be sold under the provisions of this act.
17. Statements to be made upon application for liquor tax certificate.
18. Bonds to be given.
19. The payment of the tax and issuing of the tax certificate.
20. Form of liquor tax certificate.
21. Posting liquor tax certificate.
22. Restrictions on the traffic in liquors in connection with other business.
23. Persons who shall not traffic in liquors and persons to whom a liquor tax certificate shall not be granted.
24. Places in which traffic in liquor shall not be permitted.
25. Surrender and cancellation of liquor tax certificates.
26. Changing place of traffic.
27. Voluntary sale of liquor tax certificate.
28. Certiorari upon refusal to issue or transfer liquor tax certificates; revocation and cancellation of liquor tax certificates.
29. Injunction for selling without liquor tax certificate.
30. Persons to whom liquor shall not be sold or given.
31. Other illegal sales and selling.
32. Sales and pledges; when void.
33. Persons liable for violation of this act.
34. Penalties for violation of this act.
35. Jurisdiction of courts.
36. Collection of fines and penalties and forfeiture of bonds.
37. Duties of public officers, in relation to complaints and prosecutions under this act.

Section 38. Penalties for neglect of public officers to perform their duty under this act.

39. Recovery of damages in a civil action.

40. Intoxication in a public place.

41. Employment of persons addicted to intoxication by common carriers.

42. Violations of this act generally.

43. Distribution of copies of this act by the secretary of state.

44. Laws repealed; saving clause.

45. When to take effect.

Section 1. **Short title.**—This chapter shall be known as the liquor tax law.

§ 2. **Definitions.**—The term “liquors,” as used in this act, includes and means all distilled or rectified spirits, wine, fermented and malt liquors. The term “association” includes any combination of two or more persons, not incorporated nor constituting a copartnership. “Trafficking in liquors,” within the meaning of this act, is:

1. A sale of less than five wine gallons of liquor; or,
2. A sale of five wine gallons or more of liquor, in which less than five gallons of any one kind and quality is included; or,
3. A sale of five wine gallons or more of liquor, any portion of which is intended or permitted to be drunk on the premises where sold; or,
4. A sale of five wine gallons or more of liquor, when the liquor so sold is delivered, or agreed to be delivered, in a less quantity than five wine gallons at one time; or,
5. The distribution of liquor by, between or on behalf of members of a corporation, association or copartnership, to a member thereof or to others, in quantities less than five wine gallons.

Thus amended, L. 1897, chap. 312.

Trafficking in liquor.—Under L. 1892, c. 401, the distribution of liquors by a club to its members was not considered as trafficking in liquors. *People v. Adelphi Club*, 149 N. Y. 5. As generally understood, the Liquor Tax Law when enacted required the payment of excise taxes by clubs distributing liquors among its members, but it was soon held

that it did not apply to bona fide social clubs. *Peo. ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11. This section was then amended by L. 1897, c. 312, so that the distribution of liquors by, between or on behalf of members of a corporation, etc., to a member thereof or to others in quantities of less than five wine gallons now constitutes traffic in liquor which is subject to the excise taxes assessed under § 11.

Aggregate sale.—Before the amendment of this section by L. 1897, c. 312, the sale at one time of two or more different kinds of liquors in quantities of less than five wine gallons each aggregating more than such quantity was not "trafficking in liquors," and did not require the payment of the excise taxes assessed under subdivision two of § 11. *Matter of Mitchell v. Flynn*, unreported decision of* Osborne, J. S. C.

§ 3. The abolition of boards of excise and their powers and duties.—From and after the thirtieth day of April, eighteen hundred and ninety-six, all boards of excise in the state of New York are abolished, and the rights, duties and powers of all boards of excise and of all commissioners of excise, and of the clerks and all other employes, shall cease and terminate from that date. No license to sell liquor shall be granted after the passage of this act by any such board of excise, to extend beyond the thirtieth day of April, eighteen hundred and ninety-six. The fee for such license to so expire shall be in proportion to the fee for one year.

§ 4. The continuance of licenses.—Every license heretofore lawfully granted by a board of excise, which is valid when this act takes effect, shall be, and remain, valid for the term for which it was granted, except as herein provided, unless sooner cancelled under the provisions of the law under which it was granted, and the rights and liabilities of the holder thereof during such term shall be governed by the laws in force immediately prior to the taking effect of this act, except as otherwise expressly provided in this act, but such license shall cease, determine, and be void from and after the thirtieth of June, eighteen hundred and ninety-six; and the tax herein provided to be assessed shall not be levied or collected upon the business of any corporation, association, copartnership or person holding an unexpired license, until the time lawfully fixed for the expiration of such license, or its

* Opinion on file in Department of Excise.

termination as herein provided unless such license shall be sooner cancelled. When a license is terminated on the thirtieth day of June, eighteen hundred and ninety-six, as above provided, the holder of such license shall be entitled to receive and recover from the town or city in which such license was granted, such proportion of the whole license fee paid therefor, as the remainder of the time for which such license would otherwise have run, shall bear to the whole period for which it was granted, and the same shall be paid by such town or city on demand.

Termination of licenses under previous excise law.—The constitutionality of this section was attacked in injunction proceedings brought in the New York Supreme Court by the holder of a license granted on March 21, 1896, for one year, to restrain the State Commissioner of Excise from interfering with the business to be carried on under said license after June 30, 1896, when, by the provisions of this section, said license was to expire, upon the ground that this section deprived said licensee of rights, privileges and property without due process of law and impaired the obligation of the contract between said licensee and the State of New York created by the force of L. 1892, c. 401. The injunction was refused for the reason that it was held to be the policy of the courts not to restrain or enjoin the collection of a tax on the ground that the statute authorizing such tax is invalid unless the invalidity of the statute had been previously decided. *Balogh v. Lyman*, 6 App. Div. 271.

The constitutionality of this section was also attacked in injunction proceedings brought in the United States Circuit Court by the holder of a license which was granted for a period extending beyond June 30, 1896. The court met the question squarely and decided the act to be constitutional. *Kresser v. Lyman*, 74 Fed. Rep. 765.

Pro rata refund of fees paid for licenses which expired under this section. was withheld in the city of New York, although the city was held liable therefor as under an implied contract. *Augner v. Mayor*, 14 App. Div. 461. The express authority for making such refund, which was previously supposed to be wanting, was thereafter supplied by L. 1897, c. 83.*

§ 5. The duties of the existing boards of excise.—On the fifteenth day of April, eighteen hundred and ninety-six, the several boards of excise in the several towns and cities of the state shall report in detail to the county treasurer of the county in which such board may be, except in counties containing a city of the first

* See page 137.

class, and in those counties to the special deputy commissioner for such county, the names of all corporations, associations, copartnerships, or persons who at that date hold a license from such board, the kind of license held, the date when the same was granted, the date of the termination thereof, the amount paid therefor, the name and residence of each surety on the bond of each licensee, and the place where business is carried on by such corporation, association, copartnership or person, and the names of all persons against whom proceedings are pending for a violation of the excise law, and shall on the thirtieth day of April, eighteen hundred and ninety-six, make a supplementary report to such county treasurer or special deputy commissioner in like form, covering all business transacted by them after the fifteenth day of April. They shall within thirty days after said thirtieth day of April deposit with the county treasurer of the county, or in the counties containing a city of the first class, with the special deputy commissioner for such county, all books of record and accounts, maps and scrap-books that have been kept by such board. Failure to make the report required by this section, or to deposit the books of record and accounts, maps and scrap-books as required shall subject the offending members of such board of excise to a penalty of five hundred dollars, to be collected by due process of law by the county treasurer of the county elsewhere than in the counties containing a city of the first class, and there, by the special deputy commissioner for such county.

§ 6. State commissioner of excise.—Within ten days after the passage of this act the governor, by and with the advice and consent of the senate, shall appoint a state commissioner of excise who shall hold his office for the term of five years, and until his successor is appointed and has qualified. A commissioner shall in like manner be appointed upon the expiration of the term. If a vacancy occurs in the office of commissioner it shall be filled in like manner for the residue of the term. The commissioner shall execute and file with the comptroller of the state a bond to the

people of the state in the sum of twenty thousand dollars, with sureties to be approved by the comptroller, conditioned for the faithful performance of his duties, and for the due accounting for all moneys received by him as such commissioner. The commissioner shall receive an annual salary of five thousand dollars and the further sum of eighteen hundred dollars in lieu and in full of his expenses, which salary and expenses shall be payable in equal monthly installments. The state commissioner shall make an annual report to the legislature on or before the second Monday in each year, which shall contain such statements, facts and explanations as will disclose the actual workings of the liquor tax law in its bearings upon the welfare of the state, including all receipts and revenues collected under the law, and all expenses and disbursements incurred, and also such suggestions as to the general policy of the state and such amendments of this law as the commissioner shall deem appropriate. The state commissioner shall also cause the accounts and vouchers of all excise moneys collected and paid over to the state and to the several localities by each county treasurer and special deputy commissioner in the state, and the records of all transactions by them under the liquor tax law to be carefully examined, and the result of such examination certified to the state comptroller at least once in every year between the first day of May and the first day of October; and, in addition to such annual examination, said commissioner may, whenever in his discretion he shall deem it necessary, examine said accounts, vouchers and records.

Thus amended, L. 1897, chap. 312.

§ 7. **Office of state commissioner.**—The trustees or other officers having, by law, the custody of public buildings at the state capitol, shall assign to the commissioner rooms therein, for conducting the business of his department. The commissioner shall from time to time furnish the necessary furniture, stationery, and other proper conveniences for the transaction of such business, the expenses of which shall be paid by the treasurer on the certificate of the commissioner and the warrant of the comptroller.

§ 8. **Deputy commissioner; secretary; clerks.**—The state commissioner of excise shall appoint a deputy commissioner who shall receive an annual salary of four thousand dollars and the further sum of fifteen hundred dollars in lieu and in full of his necessary expenses, which salary and expenses shall be payable in equal monthly installments. During the absence or inability to act of the state commissioner, the deputy commissioner shall have and exercise all the powers conferred by this chapter upon the state commissioner. The deputy commissioner shall give a bond to the people of the state in the sum of twenty thousand dollars and with such sureties as shall be approved by the commissioner. The commissioner shall appoint a secretary, who shall receive an annual salary of two thousand dollars, payable in equal monthly installments, and a financial clerk, who shall receive an annual salary of eighteen hundred dollars payable in equal monthly installments. Such clerk, under the direction of the commissioner, shall have charge of the disbursement of the moneys appropriated for the expenses of the office, and shall give a bond to the people of the state, in such sum and with such sureties as shall be approved by the commissioner. Each of the officers provided for by this section, shall take and subscribe the constitutional oath of office before entering upon the performance of his duties, and may be removed by the commissioner, who may in like manner appoint his successor. The commissioner may also appoint such clerical force in his office as may be necessary.

Thus amended, L. 1897, chap. 312.

§ 9. **Special deputy commissioners in certain localities.**—The state commissioners* of excise shall appoint a special deputy commissioner for the county of Erie; he shall also appoint a special deputy commissioner for the boroughs of Manhattan and the Bronx; also a special deputy commissioner for the borough of Brooklyn and a special deputy commissioner for the borough of Richmond; also a special deputy commissioner for the borough of Queens; also a special deputy commissioner for the county of Monroe. Such special deputy commissioners shall hold office

* So in the original.

during his pleasure and any vacancy in the office of special deputy commissioner shall be filled by the state commissioner. Upon the special deputy commissioner for the county of Erie are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for such county. Upon the special deputy commissioner for the boroughs of Manhattan and the Bronx are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of New York. Upon the special deputy commissioner for the borough of Brooklyn are devolved all the powers, duties and obligations heretofore possessed by and vested in the special deputy commissioner for the county of Kings. Upon the special deputy commissioner for the borough of Richmond are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Richmond under the liquor tax law. Upon the special deputy commissioner for the borough of Queens are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Queens under the liquor tax law, and on January first in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Queens under the provisions of the liquor tax law shall cease, terminate and end. Upon the special deputy commissioner for the county of Monroe are devolved all the powers, duties and obligations heretofore possessed by and vested in the county treasurer of the county of Monroe under the liquor tax law, and on June first, in the year nineteen hundred all the powers, duties and obligations exercised and possessed by the county treasurer of the county of Monroe under the provisions of the liquor tax law shall cease, terminate and end. The special deputy commissioners for the county of Erie, the county of New York and the county of Kings, now in office, shall be respectively the special deputy commissioners for the county of Erie, the boroughs of Manhattan and the Bronx and for the borough of Brooklyn, until their successors shall be appointed. The special deputy com-

missioners for the boroughs of Manhattan and the Bronx shall receive an annual salary of four thousand dollars; for the borough of Brooklyn, three thousand dollars; for the borough of Richmond and the county of Monroe, two thousand each, and for the county of Erie three thousand dollars, and for the borough of Queens two thousand five hundred dollars. Such salaries shall be payable in equal monthly installments. The special deputy commissioner for the borough of Richmond and the county of Monroe each shall be allowed the sum of five hundred dollars annually or so much thereof as may be necessary to cover all the expenses of his office, including office rent and clerical help. The special deputy commissioner for the borough of Queens shall be allowed the sum of one thousand five hundred dollars annually or so much thereof as may be necessary, to cover all the expenses of his office, including office rent and clerical help. Each of such special deputies and their successors in office shall take and subscribe the constitutional oath of office, execute and file in the office of the comptroller a bond to the people of the state in such sum and with such sureties as shall be approved by the commissioner. The commissioners* shall appoint in the office of each of such deputies, and their successors, except in the office of the deputy for the borough of Richmond and in the office of the deputy for the borough of Queens and the county of Monroe, such clerical force as may be necessary, or as may be provided by law. Each of such deputies, except the special deputy for the borough of Richmond and the special deputy for the borough of Queens, shall be furnished with an office, and furniture, fixtures and appliances therefor, as may be necessary. They shall perform such duties as may be required by the commissioner, or as may be provided by law. Each of such special deputies and their successors in office shall perform in the county or borough for which he is appointed all the duties heretofore conferred upon boards of excise or excise commissioners in such county or in the territory included in such borough under any law repealed by this act during the continuance of any license heretofore granted under such

*So in the original.

law as to the transfer, surrender or revocation thereof or as to prosecuting offenses for violations of law under any law existing immediately prior to March twenty-third, eighteen hundred and ninety-six.

Thus amended, L. 1898, chap. 167; L. 1899, chap. 434, and L. 1900, chap. 257.

§ 10. **Special agents; attorneys.**—The state commissioner of excise shall appoint not more than sixty special agents, each of whom shall receive an annual salary of twelve hundred dollars, payable in equal monthly installments, together with the necessary expenses incurred by direction of the state commissioner in the performance of the duties of his office. Each of such special agents shall execute and file in the office of the comptroller, a bond to the people of the state in such sum and with such sureties as the commissioner shall require, conditioned for the faithful performance of the duties of his office. Such special agents shall be deemed the confidential agents of the state commissioner, and shall, under the direction of the commissioner, and as required by him, investigate all matters relating to the collection of liquor taxes and penalties under this act and in relation to the compliance with law by persons engaged in the traffic in liquors. Any such special agent may enter any place where liquors are sold at any time when the same is open, and may examine any liquor tax certificate granted or purported to have been granted in pursuance of law. He may investigate any other matters in connection with the sale of liquor and shall make complaints of violations of this act as provided for other officers in section thirty-seven hereof. He shall be liable for penalties as provided in section thirty-eight of this act, for neglect by public officers. The state commissioner of excise may designate for any county in which there is not a special deputy commissioner, one of such special agents to perform the duties conferred upon special deputies in relation to the transfer, surrender or revocation of a license existing at the time this act takes effect and as to prosecuting violations of laws repealed by this act. The state com-

missioner may designate an attorney or attorneys, to act with the special deputy of such county or a special agent, designated by the commissioner, as provided by this section, in the prosecution of all actions or proceedings under any law repealed by this chapter and pending when this chapter shall take effect, who shall have such authority as was conferred by law upon attorneys for boards of excise under the laws in force immediately prior to the passage of this chapter, whose compensation shall be paid by the county or city in whose behalf such prosecutions, actions or proceedings may be or shall have been instituted. The state commissioner may employ necessary counsel in the department of excise, and may likewise designate and appoint an attorney or attorneys to represent him or to act with the special deputy, special agent or county treasurer in the prosecution or defense of any action or proceeding brought under the provisions of this act. They shall be paid by the state treasurer, on the warrant of the comptroller, such compensation as shall be agreed upon by the state commissioner. All officers appointed or employed under the provisions of sections eight, nine and ten of this act may be removed by the state commissioner, who may appoint their successors, as provided by law.

Thus amended, L. 1897, chap. 312.

Appointment of Special Agents.—The civil service eligible list, from which appointments for this position were first made, contained the name of a veteran who had been regularly examined, but who, on account of advanced age, was apparently not qualified for this position, and his name was accordingly stricken from the list by the civil service commissioners. This was held to be improper, the applicant being entitled to a probationary appointment. *Peo. ex rel. Van Petten v. Cobb*, 13 App. Div. 56. A veteran, whose probationary service of three months as special agent, is not satisfactory, and for that reason is not given a permanent appointment, may not invoke L. 1896, c. 821, because said act does not relieve him from the probationary test of merit and fitness for competitive positions in the civil service of the state, and for the further reason that the position of special agent is confidential and falls within the exceptions to said act. *Peo. ex rel. Sweet v. Lyman*, 157 N. Y. 368, affirming 30 App. Div. 135, affirming 20 Misc. 80.

Duties of Special Agents.—In the case last cited it is said that the duties of a special agent are manifestly of a confidential nature; that "his acts are official acts performed for and in the name of the commissioner and are not only secret, but they also involve a trust and confidence which are personal to the appointing officer. The duties cast upon the special agent involve skill, integrity, and liability personal to the officer he represents."

See also *Poe, ex rel. Larkin v. Hull*, 23 Misc. 63 cited in note under § 37.

§ 11. Excise taxes upon the business of trafficking in liquors; enumeration.—Excise taxes upon the business of trafficking in liquors shall be of six grades, and assessed as follows:

Subdivision 1. Upon the business of trafficking in liquors to be drunk upon the premises where sold, or which are so drunk, whether in a hotel, restaurant, saloon, store, shop, booth or other place, or in any out-building, yard or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of eight hundred dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of six hundred and fifty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of five hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of three hundred and fifty dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of three hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of two hundred dollars; if in any other place, the sum of one hundred dollars. The holder of a liquor tax certificate under this subdivision is entitled also to traffic in liquors as though he held a liquor tax

certificate under subdivision two of this section, subject to the provisions of section sixteen of this act.

Subdivision 2. Upon the business of trafficking in liquors in quantities less than five wine gallons, no part of which shall be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of five hundred dollars; if in a city having by the said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of four hundred dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of three hundred dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of two hundred dollars; if in a city or village having by said census a population of less than ten thousand, but more than five thousand, the sum of one hundred dollars; if in a village having by said census a population of less than five thousand, but more than twelve hundred, the sum of seventy-five dollars; if in any other place the sum of fifty dollars. The holder of a liquor tax certificate under this subdivision, who is a duly licensed pharmacist, and the corporation, association or copartnership of which he is a member is subject to the provisions of exception one of section thirty-one of this act, and to the provisions of section sixteen of this act.

Subdivision 3. Upon the business of trafficking in liquors by a duly licensed pharmacist, which liquors can only be sold upon the written prescription of a regularly licensed physician, signed by such physician, which prescription shall state the date of the prescription, the name of the person for whom prescribed, and shall be preserved by the vendor, pasted in a book kept for that purpose, and be but once filled, and which liquors shall not be drunk

on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, there is assessed an excise tax to be paid by such duly licensed pharmacist or the corporation, association or copartnership of which he is a member, engaged in such traffic, and for each such place where such traffic is carried on by such pharmacist, or by such corporation, association or copartnership of which he is a member, the sum of five dollars. The holder of a liquor tax certificate under this subdivision may sell alcohol, to be used for medicinal or mechanical purposes, without a prescription, except during prohibited hours.

Subdivision 4. Upon the business of trafficking in liquors upon any car, steamboat or vessel within this state, to be drunk on such car or on any car connected therewith, or on such steamboat or vessel, or upon any boat or barge attached thereto, or connected therewith there is assessed an excise tax, to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each car, steamboat or vessel, boat or barge, upon which such traffic is carried on, the sum of two hundred dollars.

Subdivision 5. The holder of a liquor tax certificate under subdivision two of section eleven of this act, who is engaged in the business of bottling malt liquors, or who bottles the same, and who sells such malt liquors at any place other than that stated in such liquor tax certificate, in quantities of less than five wine gallons, may sell and deliver from a vehicle to the occupant of a store or other building at such place of occupancy, malt liquors in bottles in a quantity of less than five wine gallons, but of not less than three gallons (or twenty-four pint bottles) at a time, provided he shall have obtained for each vehicle from which he so sells and delivers a special tax certificate permitting such traffic from such vehicle. There is assessed for each vehicle so employed an excise liquor tax of one hundred dollars. The state commissioner of excise shall prepare and issue such special liquor tax certificate as shall be necessary to carry out the provisions of this subdivision, and such certificate shall at all times

be carried with each such vehicle, or posted therein or thereon, in such manner as the state commissioner of excise shall direct. No sale or delivery of malt liquor under the provisions of this subdivision shall be permitted in any town in which, under section sixteen of this act, the sale of liquor, under subdivision two of section eleven, is prohibited.

Subdivision 6. Upon the business of trafficking in alcohol in quantities of less than five gallons, which alcohol can only be sold between the hours of seven o'clock in the morning and seven o'clock in the evening, on any day except Sunday, for use for mechanical, medicinal or scientific purposes, by dealers who neither keep nor sell any liquors of any kind other than alcohol, there is assessed an excise tax to be paid by every corporation, association, copartnership or person engaged in such traffic, and for each such place where such traffic is carried on by such corporation, association, copartnership or person, if the same be in a city having by the last state census a population of fifteen hundred thousand or more, the sum of twenty-five dollars; if in a city having by said census a population of less than fifteen hundred thousand, but more than five hundred thousand, the sum of twenty dollars; if in a city having by said census a population of less than five hundred thousand, but more than fifty thousand, the sum of fifteen dollars; if in a city or village having by said census a population of less than fifty thousand, but more than ten thousand, the sum of ten dollars; if in any other place, the sum of five dollars. No liquor tax certificate issued under subdivisions three, five or six of this section, shall be transferred or assigned, and no rebate shall be allowed or paid upon the surrender or cancellation thereof. If there be more than one bar, room or place on the premises, car, steamboat, vessel, boat or barge, at which the traffic in liquors is carried on under any subdivision of this section, a like additional tax is assessed for each such additional bar, room or place.

Subdivision 7. Enumeration.—When the population of a city or village is not shown by the latest state census, it shall be determined for the purposes of this act by the latest United

States census, and if not shown by reason of the incorporation of a new city or village, or by reason of not having been separately enumerated, the state commissioner of excise is authorized and directed, in his discretion, to cause an enumeration of the inhabitants to be taken in such city or village. He may also cause to be taken an enumeration of the inhabitants of any hamlet or unincorporated village, after first having established a limit or boundary line around such hamlet or unincorporated village, within which limit or boundary line such enumeration may be taken. Whenever a limit or boundary line shall have been established around any hamlet or unincorporated village, such limit or boundary line shall be described and certified to by the state commissioner of excise and be entered of record and become part of the records of the state department of excise, and such limit or boundary line shall not be changed for a period of five years after the date of recording the same, unless such hamlet or unincorporated village become an incorporated village with corporate limits and boundary lines different from those established by the state commissioner of excise, in which case such newly incorporated village may be enumerated as hereinbefore provided in this section. If, since the latest state enumeration was taken, the boundaries of a city shall have been changed by the addition of territory not in the same judicial district, such annexed territory shall not be deemed to be a part of such city for the purposes of determining the amount of excise tax assessed therein by this act; but the inhabitants of such annexed territory shall be enumerated for purposes of so determining such excise tax and, except as to the amount of the excise tax so determined, all the provisions of this act shall be applicable to such annexed territory and the excise tax assessed in such annexed territory shall be paid to the city to which such territory shall have been annexed. The amount of excise tax in every place in this state shall remain the same as assessed for the year eighteen hundred and ninety-nine, until changed by an enumeration authorized by the state commissioner of excise, or by an increase or decrease of population shown by a subsequent state

or United States census, and such excise tax assessed in each place enumerated under this subdivision and assessed in each place where a change in the population is shown by the latest state or United States census shall be the same as that provided in subdivisions one, two, three and six of this section, for places containing the same population. The state commissioner of excise shall immediately certify the result of an enumeration taken by him under the provisions of this act to the treasurer or special deputy commissioner of the county or borough in which the territory so enumerated by him or any part thereof is situated, which certificate shall be evidence of the facts therein stated.

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367. See also L. 1897, chap. 482 and chap. 742.*

Excise Taxes. Constitutionality of the Liquor Tax Law.—The constitutionality of the Liquor Tax Law, and particularly this section of said act, was first raised in a proceeding instituted against the commissioners of excise in the city of New York to review their determination in refusing to issue a license under L. 1892, c. 401, for a period extending beyond April 30, 1896, in disregard of § 3 of this act. The law was held to be constitutional in every respect; that it was not a tax law, but an exercise of the police power, merely designed to regulate the liquor traffic; that the tax need not be uniform nor the punishment uniform; that it does not appropriate public moneys for local or private purposes, and a two-thirds vote of the legislature was unnecessary; that the classification of cities was not improper; that it was not a special city law, and its submission to the mayors of cities was unnecessary. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185.

The constitutionality of this section was also involved in *Kresser v. Lyman*, 74 Fed. Rep. 765, cited in note under § 4.

The character of the so-called "excise taxes" and the liquor tax certificates issued upon their payment is also considered in *Soalzo v. Sackett*, 30 Misc. 543, where it is held that the money paid and collected under the Liquor Tax Law is not "a tax in the sense of an assessment upon citizens for the support of the government which protects their persons and property, but is imposed upon a class as a contribution from them to aid the government for those expenditures which the business which they are privileged to conduct may entail upon the public generally as a portion of the causes which lead to pauperism and crime. It is, therefore, in substance, a tax upon

a special character of business the payment of which privileges the conduct of the business, and the liquor tax certificate is simply the evidence of that privilege, although it may be transferable and valuable as property."

Rate of taxation. Population. Enumeration.—The basis upon which excise taxes are assessed is, so far as possible, the population of the place where the traffic in liquors is to be carried on. Originally, the population of an incorporated village or city was determined solely by the last State or Federal census, if incorporated when such census was taken. When the last state census was taken in 1892, the population of villages was not separately enumerated, and to determine the rate of taxation in such villages it was necessary to be guided by the last United States census. If the population of a place did not appear from said census, the rate of taxation was that assessed upon the class designated as "all other places," notwithstanding the fact that such place had a population of more than twelve hundred. *Peo. ex rel. Cramer v. Medberry*, 17 Misc. 8; *Lyman v. McGreivoy*, 159 N. Y. 561, affirming (without opinion), 25 App. Div. 68, affirming unreported decision of *McLaughlin, J. S. C.; *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of *Maddox, J. S. C.; *Peo. ex rel. Ging v. Lyman*, 46 App. Division, 312; but see *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560.

If the population of a city or village was not shown by the last State or United States census because of its incorporation since the taking of such census, the State Commissioner of Excise was authorized to enumerate the inhabitants of such city or village.

This section was then amended by L. 1897, c. 312, whereby the State Commissioner of Excise was authorized to enumerate certain places under other circumstances. In construing the provisions of this amendment, it was held that when the population of a village is not shown by the last state or United States census that the State Commissioner of Excise might cause an enumeration of the inhabitants of such village to be taken if he had any doubts as to the number of the population as affecting the amount of the excise tax assessed therein, but, in the absence of such enumeration, he could not arbitrarily fix the population and the consequent tax. (Note the further recent amendment of this section in respect to such enumeration. L. 1900, c. 367.) *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of De Graff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Matthews v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion) 161 N. Y. 645; *Matter of McGreivoy v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645.

In the case last mentioned it was also held that an enumeration taken pursuant to L. 1897, c. 414, § 310, the "Village Law," is not "the last State census" within the meaning of this section, and is not a proper basis for the assessment of excise taxes.

*Opinion on file in Department of Excise.

An enumeration of that portion of the city of New York annexed by L. 1895, c. 934, was taken by the State Commissioner of Excise pursuant to the provisions of this section as amended by L. 1897, c. 312, which took effect April 20, 1897. This enumeration was completed on April 25, 1897, resulted in the increase of the excise taxes assessed upon the traffic in liquors after May 1, 1897, but was held not to be retroactive or applicable to persons who had already received certificates for the ensuing year when said act was passed or before such enumeration was completed. *Hilliard v. Giese*, 156 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C.

In establishing a boundary line around a hamlet or unincorporated village and in enumerating the inhabitants thereof pursuant to L. 1896, c. 112, § 11, sub. 7, as amended by L. 1897, c. 312, the State Commissioner of Excise may properly include a little settlement which locally has its own name, but which practically forms a part of the unincorporated village, or may include several hamlets within a single limit so long as they are so close together as to constitute for all purposes of trade and association a single community. He may also include portions thereof which are situated in a township where trafficking in liquors is prohibited. *Matter of Lyman v. Bradsted*, 26 Misc. 629. But it seems that, when any portion of such a hamlet or unincorporated village becomes incorporated, excise taxes should be assessed therein under the general provisions of this act instead of pursuant to an enumeration taken by the State Commissioner of Excise under its special provisions, because the district incorporated is no longer a part of the hamlet enumerated. *People ex rel. Briggs v. Lyman*, 48 App. Div. 484.

Additional excise tax for each separate bar, room or place.—A liquor tax certificate must be obtained for and posted in each bar, room or place distinctively for the sale of liquor, but the business of trafficking in liquors at a place for which a certificate has been obtained comprehends something more than the serving of liquors over a bar, and may include the distribution of liquors by waiters elsewhere about the place where the bar is located. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119, 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C.

§ 12. Tax, when due and payable.—The several amounts to be paid as taxes under this act are assessed yearly, commencing on the first day of May, eighteen hundred and ninety-six, and shall be paid yearly on the first day of May of each year, and said assessments together with any penalty that may become due by

reason of the violation of any of the provisions of this act, shall attach to and operate as a lien on the property on and in said premises where such traffic in liquors is carried on or elsewhere belonging to the corporation, association, copartnership or person from whom such tax is due; provided, however, that when such traffic shall be commenced after the said first day of May in any year, said assessment shall, for the balance of the year, be in proportion as the remainder of the year shall be to the whole year, except that it shall in no case be for less than one-twelfth of a year—any part of a month being computed as one month—and the said amount shall attach and operate as a lien as aforesaid, at the date of such commencement. This section is subject to the provisions of section four of this act relating to licenses in force at the date of the passage of this act.

§ 13. Officers to whom the tax is to be paid and how distributed.—The taxes assessed and all fines and penalties incurred under this act in counties containing a city of the first class shall be collected by and paid to the special deputy commissioner for such county, and in all other counties by and to the county treasurer of the county in which the traffic is carried on, except that the taxes assessed under subdivisions four and five of section eleven of this act, and all fines and penalties in connection therewith, shall be collected by and paid to the state commissioner of excise and by him to the state treasurer. One-third of the revenues resulting from taxes, fines and penalties under the provisions of this act, less the amount allowed for collecting the same, shall be paid by the county treasurer, and by the several special deputy commissioners receiving the same within ten days from the receipt thereof, to the treasurer of the state of New York, to the credit of the general fund, as a part of the general tax revenue of the state and shall be appropriated to the payment of the current general expenses of the state and the remaining two-thirds thereof, less the amount allowed for collecting the same, shall belong to the town or city in which the traffic was carried on from which the revenues were received, and shall be paid by the county treasurer

of such county, and by the special deputy commissioners to the supervisor of such town, or to the treasurer or fiscal officer of such city, within ten days from the receipt thereof. All moneys so collected by special deputy commissioners of excise shall be deposited until the same shall be paid over to the state treasurer or local fiscal officer as is herein provided, in banks or other depositories designated by the state commissioner of excise, who shall require from each such bank or depository a bond running to the people of the state of New York in such penalty and with such sureties as shall be approved by the said state commissioner, conditioned that such bank or depository will safely keep all such moneys that may be so deposited in or held by it on deposit and will promptly pay the same over at any and all times upon legal demand therefor. Action on said bond for any default or violation of its conditions may be brought by the state commissioner of excise who shall distribute the amount of money recovered to the locality and the state as their respective interests may appear. At the time of making such payment the special deputy commissioner or county treasurer shall furnish to the officer of such city or town to whom such payment is made a written statement under oath stating when such money was received and from whom received; and that the statement includes all the moneys received to a date named in such statement. Such revenues shall be appropriated and expended by such town or city, in such manner as is now or may hereafter be provided by law for the appropriation and expenditure of sums received for excise licenses or in such other manner as may hereafter be provided by law; and any portion of such revenues not otherwise specifically appropriated by law may be applied to the ordinary expenses of the city or town. Any special deputy commissioner or county treasurer who shall neglect or refuse to apportion and pay over such moneys, as above provided, shall, in addition to the fines and penalties otherwise provided in this act, be liable to a penalty of fifty dollars for each and every offense, to be recovered in an action by the officer entitled to receive such excise moneys, brought by such officer in the name of the city or town entitled thereto, with

costs, in addition to the money unlawfully withheld; and if any special deputy commissioner or county treasurer shall wilfully make and verify a false statement under this section, he shall be guilty of perjury.

Thus amended. L. 1897, chap. 312, and L. 1900, chap. 367.

Distribution of excise taxes.—The distribution of excise taxes pursuant to this section has been declared constitutional, they not being considered public moneys, and provision therefor not being considered an appropriation thereof to local or private purposes. *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. According to this decision the provisions of this section "operate on the fund at the very moment of its collection." Explicit directions as to the manner of its disposition having been prescribed by this section, subject to a contingency arising under § 29, it may not be otherwise appropriated, as for the payment of costs under § 28, *Matter of Seymour v. Van Evera*, 47 App. Div. 320; for the repayment of moneys paid in excess of proper excise taxes, *Baker v. Bucklin*, 43 App. Div. 336, affirming 22 Misc. 560; for the payment of rebates, *Ging v. Sherry*, 32 App. Div. 354, affirming unreported decision of *Maddox, J. S. C.; *Albany Brewing Co. v. Barclay*, 42 App. Div. 335; or pursuant to a special act of the legislature which literally construed is inconsistent with, but which construed liberally is in harmony with the general scheme of the Liquor Tax Law. *People ex rel. Town of Plattsburgh v. Williams*, 162 N. Y. 240, reversing 47 App. Div. 88, reversing 29 Misc. 463.

See also *Scalzo v. Sackett*, 30 Misc. 343, for attempted recovery of excise taxes paid by an applicant for a liquor tax certificate whose application has been denied but who has trafficked in liquor.

§ 14. **Compensation of county treasurers.**—As full compensation and in full payment of all charges and expenses for collecting the taxes herein provided for, and keeping the necessary books, and making the necessary reports, and issuing the liquor tax certificates, the officer charged therewith, shall be allowed in counties containing a city of the first or second class or any part thereof one per centum on the amount of taxes, penalties and fines collected except as provided in section nine; in counties containing a city of the third class, but not a city of the first or second class or any part thereof, two per centum; in all other counties, three per centum, which amount shall be deducted and

* Opinion on file in Department of Excise.

retained by him from the moneys so collected, and charged one-third to the state and two-thirds to the locality to which the tax belongs. The provisions of this section shall not operate to reduce the per centum heretofore allowed for compensation of county treasurers in counties which now contain a portion of a city of the first or second class.

Thus amended, L. 1898, chap. 167.

§ 15. Books and blanks to be furnished by the state commissioner of excise.—Immediately upon the passage of this act the state commissioner of excise shall cause to be prepared the necessary books for his office and shall also cause to be prepared and furnish to each special deputy commissioner and to each county treasurer in counties not containing a city of the first class, the necessary and proper books of record, and books in which accounts shall be kept of all taxes, or other moneys accruing and collected under the provisions of this act, and the necessary blanks for reports, and the blanks necessary for the application for liquor tax certificates, and the blank bonds and liquor tax certificates provided for in this act, which books, blanks and certificates shall be uniform throughout the state. Such books of record and account and all reports, applications and bonds, when filed, shall be public records. The necessary expenses of preparing such books and blanks and certificates shall be paid out of the treasury of the state from any funds not otherwise appropriated. He shall furnish to each county treasurer in counties not containing a city of the first class, and to each special deputy commissioner, who shall keep the same, a record book showing the following facts:

1. The name of each corporation, association, copartnership or person upon which or whom a tax is assessed under the provisions of this act.
2. The name of each corporation, association, copartnership or person paying a tax under the provisions of this act.
3. The name of each corporation, association, copartnership or person to which, or to whom, a certificate of the payment of such tax is issued.

4. Under which of the subdivisions of section eleven of this act such certificate of the payment of such tax is issued.

5. The date when such tax is assessed and the date of the commencement of the term for which issued.

6. The term for which such certificate is issued and the date of the ending thereof.

7. The amount of the tax assessed.

8. The amount of tax paid.

9. The date when paid.

10. The location of the premises where the traffic is carried on.

11. The name and residence of each surety or corporation on the bond of the corporation, association, copartnership or person to whom the tax certificate is issued.

12. The amount of each fine or penalty and the costs if any.

13. The amount collected.

14. The amount of the expenses of such collection.

15. The date of the surrender or cancellation of any tax certificate and the cause therefor.

16. The amount of tax refunded, if any, upon such surrender or cancellation.

17. Said special deputy commissioner or county treasurer shall keep a separate and distinct account of all excise moneys received and paid over by him; and if such moneys shall be deposited in a bank or other depository, they shall be kept in a separate account, in the official name of such officer, and shall also be entitled "Liquor tax moneys." Such officer shall also keep all such books of account and in such form as the state commissioner of excise shall provide and direct, and shall render to such commissioner such reports and exhibit such records, accounts and vouchers as he may from time to time require, which reports shall be verified if the state commissioner shall so direct. The willful making of a false statement under oath in any such report shall be perjury, and in addition thereto shall subject the person guilty to the penalty and punishment prescribed in section thirty-eight of this act.

Thus amended, L. 1897, chap. 312.

§ 16. Local option to determine whether liquors shall be sold under the provisions of this act.—In order to ascertain the will of the qualified electors of each town, the following questions shall be submitted at each biennial town meeting hereafter held in any town in this state, provided the electors of the town to the number of ten per centum of the votes cast at the next preceding general election shall request such submission by written petition, signed and acknowledged by such electors before a notary public or other officer authorized to take acknowledgments or administer oaths, which petition shall be filed not less than twenty days before such town meeting with the town clerk of the town;

Question 1. Selling liquor to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision one of section eleven of the liquor tax law, namely, by selling liquor to be drunk on the premises where sold, in (here insert the name of the town)?

Question 2. Selling liquor not to be drunk on the premises where sold.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under the provisions of subdivision two of section eleven of the liquor tax law, namely, by selling liquor not to be drunk on the premises where sold, in (here insert the name of the town)?

Question 3. Selling liquor as a pharmacist on a physician's prescription.—Shall any corporation, association copartnership or person be authorized to traffic in liquors under the provisions of subdivision three of section eleven of the liquor tax law, namely, by selling liquor as a pharmacist on a physician's prescription, in (here insert the name of the town)?

Question 4. Selling liquor by hotel keepers only.—Shall any corporation, association, copartnership or person be authorized to traffic in liquors under subdivision one of section eleven of the liquor tax law, but only in connection with the business of keeping a hotel, in (here insert the name of the town), if the majority of the votes cast on the first question submitted are in the negative?

The town clerk shall, within five days from the filing of such petition in his office, prepare and file in the office of the county clerk of the county a certified copy of such petition, provided the town meeting at which said questions are to be submitted is to be held at the time of the general election. The town clerk shall also, at least ten days before the holding of such town meeting or general election, cause to be printed and posted in at least four public places in such town, a notice of the fact that all of the local option questions provided for herein will be voted on at such town meeting or general election; and the said notice shall also be published, at least five days before the vote is to be taken, once, in one newspaper published in the county in which such town is situate, which shall be a newspaper published in the town, if there be one. Whenever such questions are to be submitted under the provisions of this act, it shall be the duty of each officer charged by law with the duty of preparing the official ballots for such town meeting or election, to have prepared at the time fixed by law for preparing the official ballots for such town meeting or election, the ballots required by the election law for voting upon any constitutional amendment, proposition or question in the form and of the number required by the election law, upon the face of which shall be printed in full the said questions, as heretofore stated. Any elector qualified to vote for town, county or state officers at such town meeting or general election shall be entitled to vote upon such local option questions. As soon as the town meeting or election shall be held, a return of the votes cast and counted shall be made as provided by law, and if the majority of the votes shall be in the negative or if the number of votes cast for and against shall be equal on either of such questions, no corporation, association, copartnership or person shall thereafter so traffic in liquors or apply for or receive a liquor tax certificate under the subdivision or subdivisions of section eleven, referred to in the question or questions upon which the number of votes cast for and against shall be equal or upon which the majority of the votes shall have been cast in the negative. But if the majority of the votes cast on the fourth question submitted are in the

affirmative, and a majority of the votes cast on the first question submitted are not in the affirmative, a liquor tax certificate may be granted under subdivision one of section eleven to the keepers of hotels, who may traffic in liquor to be drunk in the hotel and off the premises, though the majority of the votes cast on the second question submitted are not in the affirmative. If the majority of the votes cast on the second question submitted shall be in the affirmative, the holder of a liquor tax certificate under subdivision two of section eleven, who is a pharmacist, shall not sell as a pharmacist unless the majority of the votes cast on the third question submitted are in the affirmative. The status existing at the time such vote is taken upon questions submitted shall not be changed until the first day of May following next thereafter, prior to which time such vote shall neither authorize the issuance of liquor tax certificates in accordance therewith or preclude the issuance of such certificates in accordance with the result of the preceding vote on such questions submitted, nor shorten the term for which any liquor tax certificate may have been lawfully issued, nor affect the rights of any person thereunder. If for any reason except the failure to file any petition therefor, the four propositions provided to be submitted herein to the electors of a town shall not have been properly submitted at such biennial town meeting, such propositions shall be submitted at a special town meeting duly called. But a special town meeting shall only be called upon filing with the town clerk the petition aforesaid and an order of the supreme or county court, or a justice or judge thereof, respectively, which shall be granted upon sufficient reason being shown therefor. The town clerk shall, within five days after the filing of such petition and order, call a special town meeting to be held at a time not less than twenty days nor more than thirty days after the filing of such petition and order, and he shall also cause to be printed, posted and published a notice of such special town meeting, containing a clear and concise statement of the purpose thereof, and shall prepare ballots therefor in all respects as is provided by this act in the case of a biennial town meeting, and the result of the vote

thereat shall be canvassed, certified and returned in like manner and shall take effect at the beginning of the next excise year, that is, on the first day of May following such vote, as is provided when a vote is taken at a biennial town meeting. A certified copy of the statement of the result of the vote, upon each of such questions submitted, shall, immediately after the submission thereof, be filed by the town clerk or other officer with whom returns of town meetings are required to be filed by the election law with the state commissioner of excise and also with the county treasurer of the county, or with the special deputy commissioner for counties containing a city of the first class, which also contains a town, and no liquor tax certificate shall thereafter be issued by such officers to any corporation, association, copartnership or person to traffic in liquor in said town under such subdivision of section eleven of this act upon which a majority of the votes may have been cast in the negative, except as otherwise provided in this act.

Thus amended, L. 1897, chap. 312; L. 1899, chap. 398, and L. 1900, chap. 867. See also L. 1897, chap. 775, and L. 1898, chap. 497.†

Local option under the liquor tax law prior to the operation of the new system.—One of the primary purposes of the Liquor Tax Law as expressed in its title was to provide a new system of local option in towns. Until this act was put into operation, the issuance of liquor tax certificates was prohibited in any town in which at the time the act took effect, viz., March 23, 1896, there was no license. The fact that no licenses were then in force was conclusive on the question as to whether a town was no license or otherwise, evidence showing an inclination on the part of a majority of excise commissioners to issue licenses being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. Although section 19 then contained no express authority for the refusal of liquor tax certificates in such no license towns where applications therefor were correct in form, such refusals were sustained, *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406, and the issuance of certificates in a town where a commissioner of excise supposed to be in favor of granting licenses had been elected immediately prior to March 23, 1896, where no licenses were then actually in force, but where one was subsequently granted, was held to be unauthorized and such certificates were revoked and cancelled. *Matter of Wilbur v. Welling*; *Matter of Wilbur v. Bennett*; *Matter of Wilbur v. Jackson*, unreported decisions of *Stover, J. S. C.

* Opinion on file in Department of Excise. † See pages 140—41.

First submission of the local option questions.—The new local option questions were to be submitted to the electors of every town at the "town election occurring next after the passage of this act." Annual town meetings for 1896 had already been held in all towns excepting sixty-two when the law was enacted so that the local option questions were not generally submitted throughout the state until the annual town meetings for 1897, it having been held that special elections for their submission were unauthorized. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C.; *People ex rel. Fuller v. Elles*, unreported decision of *Lyon, J. S. C.

Resubmission of the local option questions.—The statute was mandatory respecting the first submission of the local option questions, but it was optional with a certain percentage of electors in any town whether such questions should be resubmitted in every second year thereafter. A petition requesting the resubmission of all four questions duly signed and acknowledged by them was required to be filed with the officer charged with the duty of furnishing ballots. *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29; *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming 28 Misc. 699; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164. The time for filing such petition was not prescribed by this section but compliance with the Town Law, L. 1897, chap. 481, § 32, requiring petitions to be filed at least 20 days before a town meeting was held to be necessary. *People ex rel. Hovey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of *Smith, J. S. C. Likewise was the posting of notices ten days prior to such town meeting held to be important where the electors of the town had not otherwise been notified of the intended resubmission of the local option questions. *People ex rel. Crane v. Chandler*, 41 App. Div. 178. Meanwhile during the spring of 1899 those towns wherein the questions were first submitted in 1897, were, where not restrained by process or otherwise, resubmitting them without regard to these provisions of the Town Law. By amendment some of the irregularities were prevented from invalidating the results already obtained and where the questions had been otherwise improperly submitted or for similar reasons not submitted at all, special town meetings for their resubmission were authorized. L. 1899, chap. 398.

This section of the law was not amended, however, so as to fully meet the contingencies arising from the holding of town meetings biennially. Those towns which were entitled to a resubmission of the local option questions in 1900 were to be compelled to hold special town meetings. Except for the absence of requirements respecting the filing of the petition already referred to, the general provisions of the act fully provided for the submission of the local option ques-

tions at biennial town meetings in the spring of 1899, but they were inadequate when applied to the resubmission of these questions in towns which held their biennial town meetings at the same time with the general election, because it was uncertain whether the town clerk or the county clerk was the officer charged with the duty of furnishing ballots and therefore the officer with whom petitions should be filed. *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, — App. Div. —.

This section has, therefore, been reconstructed so as to meet the exigencies of the present situation and with the view of making the local option provisions of this act of themselves as complete as possible. For that reason some cases here cited are no longer applicable.

Special town meetings.—See *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C.; *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406; *People ex rel. Fuller v. Elles*, unreported decision of *Lyon, J. S. C.; *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *McMullen v. Berean*, 29 Misc. 443; *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682.

Form of petition.—See *Matter of Getman*, 28 Misc. 451; *Matter of Clement v. Wilcox*, 29 Misc. 29.

Petition to be filed.—See *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming 28 Misc. 609; *Matter of Getman*, 28 Misc. 451.

Date of filing petition.—See *People ex rel. Hovey v. Town Clerk*, 26 Misc. 220; *Stewart v. Town of Newfield*, unreported decision of *Smith, J. S. C.

With whom filed.—See *McMullen v. Berean*, 29 Misc. 443; *Eggleston v. Boards of Election Inspectors*, — App. Div. —.

Posting notices.—See *People ex rel. Crane v. Chandler*, 41 App. Div. 178; *Eggleston v. Boards of Election Inspectors*, — App. Div. —.

Form of ballots.—See *Matter of Getman*, 28 Misc. 451; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *Matter of Sullivan*, 30 Misc. 682; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion). See also *People ex rel. Watkins v. Bishop*, 21 App. Div. 634 (no opinion), for use of Myers Automatic Voting Machine.

Counting, endorsing, rejecting ballots and making returns.—See *People ex rel. Decker v. Parmelee*, 22 Misc. 380; *People ex rel. Caffrey v. Mosso*, 30 Misc. 164; *People ex rel. Green v. Holley*, 47 App. Div. 634 (no opinion); *Eggleston v. Boards of Election Inspectors*, — App. Div. —.

Result of vote certified to county treasurers and special deputy commissioners of excise.—See *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc.

465; *Matter of Lyman v. Wells*, 28 Misc. 278; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion).

Legality of local option vote. Issuance of certificates.—Scrupulous observance of the expressed will of the people in relation to the issuance of liquor tax certificates is required of all certificate issuing officers. If the majority of the town electors have voted against the issuance of liquor tax certificates, it is not for the county treasurer or special deputy commissioner of excise to make inquiry as to whether the election was regular or not, and, if in his judgment it was not, to ignore the result and issue certificates; neither will a court reviewing his refusal to issue certificates enter into the question. The validity of the result of an alleged irregular expression of the popular will on the subject of local option may not be thus collaterally assailed. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; but see *Matter of Getman*, 28 Misc. 451; *People ex rel. Decker v. Decker*, 48 App. Div. 638, affirming 28 Misc. 609.

No mere technicality should be permitted to strangle or stay the popular will legally expressed. In *People ex rel. Hirsch v. Wood*, 148 N. Y. 142, which has been often cited with approval in connection with this section, it was said by the Court "We can conceive of no principle which permits the disfranchisement of innocent voters for the mistake or even the wilful misconduct of election officers in performing the duty cast upon them. The object of elections is to ascertain the popular will and not to thwart it."

See note under § 17 in relation to issuance of certificates and a similar note under § 28.

§ 17. Statements to be made upon application for liquor tax certificates.—Every corporation, association, copartnership or person liable for a tax under subdivisions one, two, three or six of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license legally granted by any board of excise, then on or before the termination of such license, prepare and make upon the blank which shall be furnished by the county treasurer of the county and in counties containing a city of the first class by the special deputy commissioner for such county, upon application therefor, a statement which shall be given to such county treasurer or special deputy, signed and sworn to by such applicant or applicants, or by the

person making such application in behalf of a corporation or association, stating:

1. The name of each applicant, and if there be more than one and they be partners, also their partnership name, and the age and residence of the several persons so applying, and the fact as to his citizenship.

2. The name and residence of every person interested or to become interested in the traffic in liquors for which the statement is made, unless such applicant be a corporation or association, in which case the person making the application in behalf of the corporation or association shall set forth, instead, the name of the corporation or association, the state under the laws of which it is organized, and the nature of his authority to act for such corporation or association.

3. The premises where such business is to be carried on, stating the street and number, if the premises have a street and number, and otherwise such apt description as will reasonably indicate the locality thereof, and also the specific location on the premises of the bar or place at which liquors are to be sold.

4. Under which subdivision of section eleven of this act the traffic in liquors is to be carried on, and what, if any, other business is to be carried on in connection therewith, or on the same premises, by the applicant or any other person; and also what, if any, other business is to be carried on by the applicant or by another in any room adjoining, which is not entirely separated from the room in which the traffic in liquors is to be carried on, by solid partition at least three inches thick extending from floor to ceiling, without any opening therein.

5. And a statement that such applicant has not been convicted of a felony; has not had a license revoked under the laws in force immediately prior to March twenty-third, eighteen hundred and ninety-six, by reason of a violation of such laws; has not been convicted of a violation of this law within three years prior to the date of such application; does not, as owner or agent, carry on, or permit to be carried on, nor is interested in any traffic, business or occupation, the carrying on of which is a violation of law, and may lawfully carry on such traffic in liquors upon

such premises, under such subdivision, and is not within any of the prohibitions of this act. Also how many buildings occupied exclusively as dwellings there are, the nearest entrance to which is within two hundred feet, measured in a straight line, of the nearest entrance to the premises where the traffic in liquors is intended to be carried on, and whether the applicant intends to traffic in liquors under the certificate applied for in any building, yard, booth or other place, which is on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or school house, and if either question is answered affirmatively that there are any such dwellings, church or school buildings, then said applicant shall also state whether such traffic in liquors was actually lawfully carried on in such premises on March twenty-third, eighteen hundred and ninety-six, and, if yes, the date since which said premises have been continuously occupied for such traffic in liquors; also whether said premises were actually occupied as a hotel on March twenty-third, eighteen hundred and ninety-six, and if yes, the date since which said premises have been continuously occupied as a hotel.

6. There shall also be so filed simultaneously with said statement, a consent in writing that such traffic in liquors be so carried on in such premises, executed by the owner of the premises, or by his duly authorized agent, and acknowledged as are deeds entitled to be recorded; except in such cases where such traffic in liquors was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, in which case such consent shall not be required.

7. If such traffic is to be carried on in any building or place owned by the public, or in any building or place situate on land owned by the public such applicant or applicants shall at the same time file with such county treasurer, or special deputy, the written consent of the authorities having the custody and control of such building, and of the land on which it is situated for the traffic in liquors therein.

8. When the nearest entrance to the premises described in said statement as those in which traffic in liquor is to be carried on is

within two hundred feet, measured in a straight line, of the nearest entrance to a building or buildings occupied exclusively for a dwelling, there shall also be so filed simultaneously with said statement a consent in writing that such traffic in liquors be so carried on in said premises during a term therein stated, executed by the owner or owners, or by the duly authorized agent or agents of such owner or owners of at least two-thirds of the total number of such buildings within two hundred feet so occupied as dwellings, and acknowledged as are deeds entitled to be recorded, except that such consent shall not be required in cases where such traffic in liquor was actually lawfully carried on in said premises so described in said statement on the twenty-third day of March, eighteen hundred and ninety-six, nor shall such consent be required for any place described in said statement which was occupied as a hotel on said last-mentioned date, notwithstanding such traffic in liquors was not then carried on thereat. Whenever the consent required by this section shall have been obtained and filed as herein provided; unless the same be given for a limited term, no further or other consent for trafficking in liquor on such premises shall be required so long as such premises shall be continuously occupied for such traffic.

9. If the traffic in liquors is to be carried on in connection with the business of keeping a hotel, the applicant shall also show by his application that all the requirements of section thirty-one hereof, defining hotels, have been complied with.

10. When such applicant shall be a duly licensed pharmacist desiring to traffic in liquors as such, under subdivision three of section eleven of this act, he shall file with such county treasurer, or special deputy commissioner, in addition to the other statements required by this act, a verified statement also showing that said applicant is a licensed pharmacist in good standing, actually carrying on and doing business as a pharmacist on his own account at the place or store where he desires to so traffic in liquor, that the principal business which will be transacted by said applicant in said place or store, during the period to be covered by the certificate applied for, is the dispensing and retailing of drugs.

and medicines, that said applicant has not, during the year last past, allowed any liquor so sold on said place or store to be drunk therein, or otherwise violated any of the provisions of this act. Every corporation, association, copartnership or person liable for a tax under subdivision four of section eleven of this act shall, on or before the first day of May of each year, or if now holding a license from the comptroller of the state, then on or before the termination of such license, prepare and make upon a blank, which shall be furnished by the state commissioner of excise, such statements in regard to carrying on such traffic as the commissioner may require, including the statements required under clauses one, two and five of this section.

11. Upon receiving such statement, the same shall be filed in the office of such county treasurer or special deputy commissioner of excise, who shall endorse thereon the date of the receipt of the same, the amount of tax paid by or on behalf of said applicant, the date of the issuing of the liquor tax certificate thereon, the number of the same, the premises where such business is to be carried on, and under which subdivision of section eleven said certificate is issued. Said endorsement shall be signed by the said county treasurer or special deputy commissioner of excise, and such endorsement shall be received in evidence in all courts of this state and shall be competent and sufficient prima facie evidence of all the facts stated therein.

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367.

Application statement. False statements.—Before the traffic in liquor becomes lawful under this act, a liquor tax certificate authorizing such traffic must be obtained and posted pursuant to § 21, the mere payment of the excise taxes assessed upon such traffic of itself affording no protection. *Scalzo v. Sackett*, 30 Misc. 543.

The procurement of such certificate depends not upon the favorable exercise of any officer's discretion, but upon the applicant's prima facie legal right to traffic in liquors as evidenced pursuant to this section. Every holder of a liquor tax certificate, who desires to traffic in liquor after the expiration of the same, which occurs on the following 30th day of April, and every corporation, association, copartnership or person which or who desires to become lawfully engaged in such traffic must, before continuing or commencing the same, pre-

pare and file with the proper officer a verified application statement pursuant to this section. If the application is correct in form and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic is to be carried on, a liquor tax certificate must be issued thereon pursuant to § 19. Such certificate is issued upon the applicant's representations that the statements made in such application are true. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

The applicant makes such statements under the responsibilities and subject to the penalties imposed by the statute for making false representations. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909. If the statements are false and the applicant was not entitled to traffic in liquor as specified in the application, the issuance of a certificate does not make the traffic in liquor thereunder lawful. The right to traffic in liquor depends not upon the mere holding of a liquor tax certificate, but upon compliance with all of the requirements of the statute. *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion); *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Speidel*, — App. Div. —.

The making of a false statement is of itself a crime punishable under sub. 2 of § 34. As a further but civil penalty, the liquor tax certificate issued upon the application containing such false statement may be revoked and cancelled in a proceeding instituted under sub. 2. of § 28 by any citizen of the State. When the untruthfulness of a material statement has been established in such a proceeding, it is the duty of the court or justice before whom the same is pending to revoke the certificate. *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed (without opinion) — N. Y. —. It is not material whether the applicant intended to deceive the officer who issued the certificate or not for his good faith avails him nothing if his statements are in fact untrue. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663. If an applicant's statements are false when made and at the time the certificate is issued, a subsequent compliance with the statute does not relieve him from the penalties to which he originally subjected himself, the court having no discretionary or equitable powers in the matter. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of *Kenefick, J. S. C.; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; but see *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Purdy v. Driscoll*, 40 App. Div. 133, and *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C. The duty of the

court is the same where the applicant intentionally omitted a statement which if made would have required the refusal of the certificate. *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Lyman v. Speidel*, — App. Div. —. Likewise, where the holder of a liquor tax certificate made reference in his application to a previous application for the dwelling owners consents required by this section, and no such consents had been filed therewith. *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

A statement is material which is necessary to enable the proper officer to determine from the application statement whether the applicant has complied with the provisions of § 17, but there are decisions holding that only those statements are material which are expressly required by the statute. Note the recent amendment of this section. L. 1900, chap. 367.

Consent of liquor store owner.—It has been held that the exception in sub. 6 of this section applies only to such tenants of liquor stores who were such on March 23, 1896. "The intention of the law makers was to save them the necessity of getting the consent of the landlord who had already leased them the premises to carry on the liquor business; but when a stranger to the owner applies for leave to carry on the business, I am convinced the law intended in such cases that the consent of the landlord should first be obtained, for while the owner of the property might consent that one man well known to him might carry on the liquor business in his building it might well be that he would seriously object to another doing so. The manner of keeping a liquor store depends largely on the keeper. The law is meant to be restrictive in a measure and the requirement that owners of buildings should consent before business may be carried on is a proper restriction." *People ex rel. Reusse v. Mitchell*, unreported decision of *Dickey, J. S. C.

Dwelling owners consents.—The aim of the liquor tax law is not only to forbid traffic in liquor within 200 feet of a church or school house (§ 24) similarly to previous excise laws, but also to restrain such traffic in residential districts and in a measure protect dwelling houses from surroundings dangerous to good morals and tending to disturb the peace and quiet of the neighborhood, by requiring that, with certain specified exceptions, the consents of the owners of at least two-thirds of the total number of buildings used exclusively as dwellings, the nearest entrance to which is within 200 feet measured in a straight line of the nearest entrance to the premises where the traffic in liquors is to be carried on, shall be obtained and filed by every applicant for a liquor tax certificate (§ 17, sub. 8). *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 625; *People ex rel. Siceaney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628.

The undoubted purpose of the exceptions was to protect in a measure the interests of those persons already established in the business of selling liquors or of keeping a hotel when the Liquor Tax Law took effect, and to relieve them, so far as possible, from the hardships which a uniform compliance with the new and unusual provisions of this section would occasion. It was not intended that the exceptions should apply to a mere boarding house, even though it subsequently became a hotel, *Matter of Harper v. Keller*, 30 Misc. 863, any more than similar exceptions of § 24 favored, as a hotel, a place which was only a saloon when the law was passed. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691.

The exemption from the necessity of procuring such consents is simply a privilege extended to certain persons trafficking at specified places so long only as the traffic in liquor is continuously carried on thereat. At first such privilege was restricted to the person first entitled thereto, *Matter of Ritchie v. Samuely*, 18 Misc. 341; subsequently the right to such exemption was deemed to be not personal but applicable to the place, *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; but the question is still a mooted one. *Matter of Klevesahl v. Perry*, 30 Misc. 361.

"Whether the privilege is personal or whether it attaches to the premises, it is lost by a discontinuance of the business for any definite period, and when so lost the consents required by statute must be procured on a new application." *Matter of Klevesahl v. Perry*, 30 Misc. 361; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 625; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213. In the case of *People ex rel. Sweeney v. Lammerts* (supra), it was held that after "an actual abandonment of the business and the premises by the licensee, no matter how short the lapse of time, the privilege attaching to the place, under the statute, has been lost." Nineteen days was the period there involved. The abandonment of traffic at a place privileged under § 24 also occasions a forfeiture of the privilege. In the case of *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, the court in discussing whether a suspension of traffic for a period of two months was so short as not to be fatal to the privilege says, after stating the general design and policy of the statute as a whole, "We have stated what that policy is and we think it only remains to show how easily it may be thwarted in order to demonstrate the fallacy of the relator's contention; for if an abandonment of two months does not work a forfeiture of the privilege conferred by the statute then an abandonment for a much longer period of time would not have that effect and with the rule contended for once established, there would apparently be no limitation of time

within which a party might claim the privilege of selling liquors at some particular place provided he could show that somebody else was once lawfully engaged in the same business at the same place." Continuing the court says: "We do not wish to be understood as holding that mere change of proprietorship necessarily works a forfeit of the privilege conferred by sub. 2 of § 24; indeed we can conceive of cases where the temporary abandonment of the sale of liquors incidental to such a change would be so brief as to constitute no appreciable interruption to the traffic."

According to the latest decisions it is not material whether suspension of traffic at a privileged place was voluntary or involuntary even though it be temporary. "If voluntary, the occupant thus signifies his intent to engage in some other business or his belief that the privilege is not of much value to him at the place in question. If involuntarily (as when caused by fire), the termination of license privileges, without the consent of dwelling owners, may be a portion of the hardship; the property is destroyed and the good will largely lost, so that the protection of the exception in favor of antecedent and continuous business mainly passes away. The statute does not designate the location as a privileged one carrying a franchise to vend liquor perpetually: it merely aims to prevent loss to property in consequence of the advent of a new statute." *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 625.

The involuntary suspension of traffic by reason of the result of a vote upon the local option questions by the electors of any town also destroys the privilege of obtaining a liquor tax certificate and trafficking in liquor in said town without the consents of two-thirds of the owners of dwellings within 200 feet of premises where such traffic had been previously conducted free from the requirements of this section. "The statute which conferred the privilege, conferred on the electors the right to destroy the privilege," which is not revived by a subsequent vote of the electors permitting traffic in liquor in said town. *Matter of Klevesahl v. Perry*, 30 Misc. 361.

Whenever dwelling owners' consents are required by this section, they should be filed simultaneously with the application statement for the liquor tax certificate under which the traffic affected by such consents is to be carried on. The statements required to be made relative thereto are, under this section, as amended by L. 1900, chap. 367, material statements by which both applicant and the certificate-issuing officer are strictly bound, so that consents obtained and filed after the issuance of a certificate upon an application unaccompanied by the necessary consents may not be made effective. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatio v. Deperino*, 49 App. Div. 84. See *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Lyman v. Gillett*, 23 Misc. 710.

These consents must be executed by the person or persons holding the legal title to the dwelling or dwellings, or by their duly authorized agents; the consent of a lessee or tenant is insufficient. *Matter of Sherry v. Van Ansdale*, 25 Misc. 361.

The "dwelling" is the unit, and, therefore, as now clearly stated in this section, as amended by L. 1897, chap. 312, the consents of the owner or owners of at least "two-thirds of the total number of such buildings" is required, instead of the consents of "two-thirds of the owners," as formerly. The difference is quite material where one person owns several dwellings or where several persons own one dwelling, *Matter of Harder v. McNamee*, unreported decision of *Edwards, J. S. C.

The amendment made to this section by L. 1897, chap. 312, providing that "Whenever the consent required by this section shall have been obtained and filed as herein provided, unless the same be given for a limited term, no further or other consent shall be required as long as such premises shall be continuously occupied for such traffic," was held to have no retroactive force so that consents obtained for a liquor tax certificate issued prior to such amendment did not inure to the benefit of a certificate obtained subsequently thereto. *Matter of McVickar v. Riley*, 21 Misc. 383.

Building used exclusively as a dwelling.—From the beginning the courts have so interpreted this phrase as to afford the best protection possible to the owners of private dwellings from the encroachment of the evils associated with and surrounding a place where the traffic in liquors is carried on.

The first case in which any rule or test was laid down is the *Matter of Russell v. Noonan*, unreported decision of *Stover, J. S. C. A building comprised of a physician's private residence and public office was held not to be protected by the statute for the reason that "where a portion of a building is used for the purpose of a general business or the general practice of a profession to which the public is invited, it cannot be said to be used exclusively for residential purposes * * * The using of a portion of a building as an office for the general practice of a profession, would be quite as much an interference with the use of a building for residential purposes as a setting apart of the same space for the carrying on of any mercantile or other business. The public is invited to the room not for the purpose of mere social intercourse, but for the purpose of availing itself of professional advice and treatment * * * While it may be said that the evil to the family is just as great as though the building were occupied exclusively as a residence, yet with this the court can have nothing to do." But see *Matter of Lyman v. Gillett*, 23 Misc. 710, where the use of a portion of a dwelling for a physician's office had been discontinued before the certificate was granted, the character of buildings as of the

date when application for a certificate is made and the certificate is issued being the proper basis for determining the requirements of this section. *Matter of Feist v. Locke*, unreported decision of *Bischoff, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decision of *Bischoff, J. S. C. In one case it has been declared that a building used exclusively as a dwelling "means a building, all of which, considered as a whole, in its general and preponderating use, is designed for and devoted to occupation as a dwelling, as a dwelling of its kind would be ordinarily used and to the exclusion of any distinct portion thereof being openly and habitually devoted to some other purpose, as that of business. * * * It could not have been the intention of the Legislature that a person's dwelling house should lose the benefit of this provision, because occasionally or even habitually the occupant, as a lawyer, devoted a room intended and used as his private library to working upon his cases, or as a washerwoman (this case) devoted the room intended and used for her kitchen to doing some of her washing." *Matter of Lyman v. Baldwin*, 26 Misc. 568.

It was also held in this case that a division of what would be ordinarily known as a block of several buildings which has no inside communication with other divisions of the block and which of itself is and has been used exclusively as a flat for dwelling purposes, should be treated as a separate and distinct building and the use of other divisions of the block for business purposes does not deprive it of its character as a private dwelling. Similarly a double dwelling house was considered as two distinct dwellings in *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C.

Attempts have been made to evade the provisions of sub. 8 of § 17 by the construction of sham dwellings to be used as such only at the time when application is made for a liquor tax certificate. *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Holmes v. Henschel*, unreported decision of *Smith, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552. According to the decision last referred to "it is not the size or the material of which a building is constructed but the purpose to which it is devoted that is the controlling factor under this statute. A dwelling may be humble and inexpensive, yet as much a domicile as a mansion. But to hold that buildings of this character, tenanted for the first on the eve of an application for a liquor tax certificate, by men without families or a fixed place of abode, are to be regarded as dwellings for the purpose of obtaining and holding a certificate, would be farcical."

It was also held in this case that sub. 8 of § 17 should not be construed harshly as against a holder of a certificate or interpreted so loosely as to emasculate its restrictive provisions and break down that protection which it gives to adjacent property owners, the public and to the dealer who honestly complies with all its conditions as against one who seeks to evade it.

Thus in the application of these principles, a building occupied by a person who is a dressmaker by trade and does more or less sewing in the house but has no sign out, is a building used exclusively as a dwelling, as well as a new, vacant building constructed and meant for such exclusive occupation, *Matter of Ruland v. Considine*, 21 Misc. 504; also a house formerly used as a dwelling, but vacant when consent was given and filed, *Matter of Aldous v. Goodwin*, unreported decision of *Russell, J. S. C.; also a dwelling where boarders were occasionally taken in the summer, *Matter of Smith v. Merrill*, unreported decision of *Dickey, J. S. C., and where boarders were taken under other circumstances, *Matter of Lyman v. Gillett*, 23 Misc. 710, as well as a regularly kept boarding house. *Matter of Ruland v. Considine*, 21 Misc. 504. A partly vacant store building with a tenant in the upper story was not so considered in *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C., where it was held that "in a strictly literal sense the said building was at the time the act went into effect, occupied exclusively as a dwelling. But this language should not be given its narrowest and most technical interpretation. It should be read in the light of the spirit of the statute."

Measurement.—The manner in which the distance between a place where the traffic in liquors was to be carried on and the dwellings in its vicinity was not specified in the original act, it being merely provided that when the nearest entrance to a place in which the traffic in liquor was to be carried on was within 200 feet of the nearest entrance to any dwelling, that certain consents should be required, and the rule laid down at first was that "the most feasible way which one could go from the entrance to the saloon to the entrance of a dwelling, not necessarily by the sidewalks, but in an air line where it is practicable, as by going directly or diagonally across a street or a yard or around the corner of a building, if that is the only way practicable to go from one point to the other, is the way of measurement intended by the Legislature. If a direct line from one place to another in all cases were intended, the law should have so stated." *Matter of Wicker v. Underhill*, 17 Misc. 19. In this case the barroom was situated in the second story of a building and the street entrance to such place was held to be its nearest entrance. In a subsequent case, however, it was held that the rule requiring measurements to be made in the most feasible way was "so uncertain and impracticable as to nullify in many cases the purpose of the statute. The only certain and satisfactory method by which measurements can be made is to proceed in a direct line between two objective points." *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C. Notwithstanding the amendment of this section, as well as section 24 by L. 1897, chap. 312, which required measurements to be made "in a straight line," apparently removing all doubt as to the

proper mode of measurement, the question continued to be raised and in connection with this section is considered in *Matter of Ruland v. Considine*, 21 Misc. 504, where it is held that measurements along the ground to the foot of a stoop and then to an angle up the stoop to a door, are not made properly and that "the actual length of a straight line stretched from one entrance to the other, regarded as running through all obstructions in the course, is the measurement required."

Nearest entrance.—According to one construction "the nearest entrance to a building occupied as a dwelling specified in the statute is the nearest entrance whether rear, side or front to said dwelling from the nearest public entrance to the building in which traffic in liquors is proposed to be carried on," and "the nearest entrance to the building in which traffic in liquors is to be carried on under the statute is any entrance through which the public may enter the building as patrons of the business carried on therein." *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C.

As applied to places where the traffic in liquors is to be carried on the term "nearest entrance" has heretofore been held to include rear and side entrances to a hotel regardless of the test as to their actual use in *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C. It signifies not merely the entrances to that particular room or part of the building, especially an upper story, but any entrance from the street to any part of the building. *People ex rel. Macy v. Murray*, 5 App. Div. 66; *Matter of Wicker v. Underhill*, 17 Misc. 19. It has also been held that the term fairly construed includes a door not walled or boarded up, but merely closed and locked. *Matter of Macy*, 5 App. Div. 70. In *People ex rel. Macy v. Murray*, 5 App. Div. 66, it is said that "as long as the door was there, though locked, an element of uncertainty would be introduced. It should be held that there was an entrance so long as it was there as a means of access."

In the *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C., it was held that where doors were nailed up with ten-penny nails and their knobs removed, they were still entrances within the meaning of the statute, it being said that "any method of closing entrances which can by slight effort and without general observation be changed would throw upon the authorities charged with the enforcement of this law, the duty of constant surveillance of each licensed place having such a closed entrance. This would be subversive of the letter as well as of the spirit of the law. A loose construction of the statute in this regard would encourage every form of evasion and subterfuge which the ingenuity of unscrupulous men could devise." But see *Matter of Purdy v. Driscoll*, 40 App. Div. 123.

In the *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of *Garretson, J. S. C., the entrance to that portion of a building in which, according to the application statement, the

traffic in liquors was to be carried on, instead of the entrance to a subsequently detached portion of such building in which the traffic was actually conducted, was considered as the "nearest entrance" to a neighboring dwelling.

§ 18. Bonds to be given.—Each corporation, association, copartnership or person taxed under this act, shall, at the time of making the application provided for in section seventeen of this act, file in the office of the county treasurer of the county in which such traffic is to be carried on, or if in a county containing a city of the first class with the special deputy commissioner for such county, or if the application be under subdivision four of section eleven of this act, with the state commissioner of excise, a bond to the people of the state of New York, in the penal sum of twice the amount of the tax for one year upon the kind of traffic in liquor to be carried on by such applicant, where carried on, but in no case for less than five hundred dollars, conditioned that if the tax certificate applied for is given, the applicant or applicants will not, while the business for which such tax certificate is given shall be carried on, suffer or permit any gambling to be done in the place designated by the tax certificate in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, and will not violate any of the provisions of the liquor tax law; and that all fines and penalties which shall accrue during the time the certificate applied for is held, and any judgment or judgments recovered therefor, will be paid, together with all costs taxed or allowed. Such bond shall be executed by each such applicant, and if given by a corporation or association, by some person or persons duly authorized so to do as principal, and by at least two sureties residents of the town or city in which the premises are where such traffic is to be carried on, one of whom shall be a freeholder, or instead of such sureties, by a corporation duly authorized to issue surety bonds by the laws of this state. The bond, if given by two sureties, shall have annexed thereto or indorsed thereon the affidavit of each surety that he

is worth double the penal sum named in such bond over and above his property exempt by law from levy and sale upon an execution and over and above his just debts and liabilities. The state commissioner of excise may at any time without previous prosecution or conviction for violation of any provision of the liquor tax law, or for the breach of any condition of said bond, commence and maintain an action, in his name, as such commissioner, in any court of record in any county of the state, for the recovery of the penalty for the breach of any condition of any bond, or for any penalty or penalties incurred or imposed for a violation of the liquor tax law, and all moneys recovered in such actions shall be paid over and accounted for in the same manner as are moneys collected under subdivision four of section eleven of this act.

Thus amended, L. 1897, chap. 312.

Form of bond.—Section 15 provides that the State Commissioner of Excise shall prepare and furnish the blank bonds required by this section. The form of the first bonds furnished by the State Commissioner of Excise was held to substantially follow the language of the statute. *Lyman v. Schenck et al.*, 37 App. Div. 234. The amendment of this section by L. 1897, chap. 312, necessitated a change in the form of bond and as thus modified has since been required of all applicants for liquor tax certificates, and held to conform substantially to the form prescribed by statute. *Lyman v. Brucker et al.*, 26 Misc. 594; 42 App. Div. 624 (no opinion).

Who may bring bond actions.—In its original form the statute did not specify by whom an action might be brought for the enforcement of the bond given pursuant to this section. The State Commissioner of Excise brought an action on relation of the People of the State of New York immediately prior to the enactment of L. 1897, chap. 312, which explicitly conferred authority upon him to commence and maintain these actions, and the referee before whom it was tried construed this amendment as recognition on the part of the Legislature of a defect in the statute, and held that the State Commissioner of Excise had no authority to sue. *People ex rel. Lyman v. Boone et al.*, unreported *referee's decision. However, an action commenced subsequent to this amendment by the State Commissioner of Excise to recover the full penalty of a bond given prior thereto on account of violations also committed prior to such amendment, was held to have been properly brought because the Legislature had expressly designated him as

the officer to bring actions under this section to enforce the obligations previously made, thereby supplying a mode of procedure where it was lacking without in any respect changing or modifying the obligation created by the statute in its original form and assumed in the bonds executed thereunder. *Lyman v. Schenck et al.*, 37 App. Div. 234.

Bond actions, where brought and maintained.—The inherent power of the Supreme Court to regulate the venue of actions is not infringed by the provisions of this section allowing the State Commissioner of Excise "to commence and maintain" an action in any court of record in any county of the State. There is a presumption against an intention on the part of the Legislature to effect such infringement. Such intention must be expressed in clear and unequivocal terms. There must be express negative words or the implication must be necessary and irresistible. *Lyman v. Gramercy Club et al.*, 28 App. Div. 30.

Character of bond and liability thereunder.—The character of the obligation entered into by an applicant for a liquor tax certificate and his surety, the liability of each upon a breach of one or more conditions of the bond, what constitutes a breach of its conditions and many other important matters were first considered in connection with questions of practice. In disposing of a motion to change the venue for convenience of witnesses, the view was incidentally expressed that an action under this section was not one "to recover a penalty imposed by statute," as specified in the Code of Civil Procedure, § 983, but one "upon a contract obligation to recover the penalty imposed or assumed by the instrument." *Lyman v. Gramercy Club et al.*, 28 App. Div. 30. In another case where a motion was made to compel the State Commissioner of Excise to state and number as separate causes of action, each and every violation of the Liquor Tax Law set forth in the complaint as specific breaches of the various conditions of the bond, it was held that "a right of action inures upon the breach of any one of the conditions of the bond. The cause of action is the same upon the breach of all conditions. * * * It matters not whether the recovery be limited to the damages sustained by the various breaches alleged or whether the sum named in the bond be treated as liquidated damages. In either aspect the cause of action is single. The action must not be confused with one to recover statutory penalties. It is upon the surety's contract to pay a specific sum of money." *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C. See also *Lyman v. Plymouth Social Club et al.*; *Lyman v. Unity League et al.*, unreported decisions of *Bischoff, J. S. C.

The obligation of principal and surety is twofold. First, an action may be brought to collect a judgment for a fine or penalty imposed on the principal, and the sureties having in effect contracted

to pay any such judgment to the extent of the full penalty of the bond, it is unnecessary to go behind it and prove the offense which resulted in the judgment. On the other hand an action may be brought to recover the full penalty of the bond because of a breach of one or more of its prescribed conditions which must be established by independent evidence. The bond was clearly intended to cover the two contingencies and the two remedies. Judgment for the full penalty as directed by the court on undisputed and unimpeached testimony that the principal of the bond had permitted its premises to become disorderly and because it had sold or allowed liquors to be sold in violation of § 31, sub. "a" was sustained.

The principal is required to not only observe the Penal Code, § 343-44, but must not suffer "any gambling" on the premises, *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion). The purpose of the bond is not to secure the people of the state against actual pecuniary loss resulting from violations of the law. "The people sustain no direct pecuniary injury from a game of cards for money between private individuals in a saloon, and yet such an act was one of those which the bond was designed to prohibit * * * It is practically a bond for the principal's good behavior as defined in the conditions." *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459.

A similar judgment directed by the court on account of violations of the Liquor Tax Law by an individual who purchased a club charter, organized a fake club and conducted the business, who was either the agent of the corporation or the corporation sole was sustained, regardless of the phantom-like existence of the principal which in the application and bond was declared to be a corporation, the obligors being estopped from denying that recital. *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

The twofold liability of the principal and surety declared to exist in *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459, is also considered in *Lyman v. Schenck et al.*, 37 App. Div. 234. It being there held that the surety as well as the principal became liable for the full penalty of the bond on account of the unlawful traffic in liquor on Sunday by the principal, and that such liability was unaffected or undiminished by the payment of a fine imposed on the principal as a result of his conviction for such offense.

It has also been held that the maintenance of a machine which is commonly called a "slot" machine and so constructed that whenever a nickel is placed in the slot, and the lever of the machine pulled down, it sets the machine in motion and whether the person who puts his nickel in the slot will gain more than he dropped in or lose all that he put in depends upon the chance, is in violation of the Penal Code, § 344, and to maintain such a machine in a place for which a liquor tax certificate has been issued is in breach of the conditions of the bond filed with the application for such certificate, and that by

reason thereof, the obligors of the bond became liable for its full penalty. *Lyman v. Brucker et al.*, 26 Misc. 594; 42 App. Div. 624; (no opinion) *Lyman v. Kurtz et al.*, 48 App. Div. 633 (no opinion). See Penal Code, § 337, as amended L. 1899, chap. 655.

The mere surrender of a liquor tax certificate for the purpose of securing a rebate under § 25 does not operate as a limit upon the surety's liability under a bond filed with the application for said certificate, unless the principal ceased to carry on the business for which said certificate was issued. The certificate would not by its terms expire until the first day of May succeeding the date of its surrender, and the right to its cancellation prior to said date depends upon compliance with the provisions of § 25. An attempt to surrender the certificate without ceasing to traffic is ineffectual to exonerate the surety or the principal whose liability upon the bond continues according to the original terms and conditions thereof. *Lyman v. Cheever et al.*, 31 Misc. 100; *Lyman v. Siebert et al.*, — Misc. —.

The full penalty of liquor tax bonds on account of the unlawful sale of liquors on Sunday and between the hours of one and five o'clock a. m. has been forfeited in *Lyman v. Schenck et al.*, 37 App. Div. 234; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Perlmutter et al.*, — App. Div. —, affirming unreported *referee's decision; *Lyman v. Plymouth Social Club et al.*, and *Lyman v. Unity League et al.*, unreported decisions of *Bischoff, J. S. C.; *Lyman v. Unity League et al.*, 38 App. Div. 630, reversing unreported decision of *Lawrence, J. S. C.; *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of *Lawrence, J. S. C.; *Lyman v. True Friends Social and Literary Circle et al.*, 38 App. Div. 629, reversing unreported decision of *Lawrence, J. S. C. A further breach of the conditions of the bonds upon which nearly all of the last mentioned actions were brought was occasioned by the disorderly character of the principals' premises. This offense was the basis for *Lyman v. Zimbrich et al.*, unreported decision of *Dunwell, J. S. C., and *Lyman v. Coyle et al.*, unreported *referee's decision. In *Lyman v. Brucker et al.*, 26 Misc. 594; 42 App. Div. 624 (no opinion), and *Lyman v. Kurtz et al.*, 48 App. Div. 633 (no opinion) the maintenance of slot machines constituted a cause of action. Gambling with cards constituted a cause of action in *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion). The sale of liquors and an open barroom on election day were the offenses charged in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion). False statements by the principal in his application for a liquor tax certificate and his unlawful traffic in liquor in the vicinity of a church under cover of an issued certificate was the foundation of *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion).

Traffic in liquor after the surrender of a liquor tax certificate for cancellation and rebate was the basis of an action for the full penalty of a bond in *Lyman v. Cheever et al.*, 31 Misc. 100 and a judgment for penalties imposed on a principal of a bond because of like offenses is sought to be enforced against his surety in *Lyman v. Siebert et al.*, — Misc. —.

Pleading and practice.—An action brought under this section is not a criminal action either in form or substance, but simply a civil action upon a contract. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459. It matters not whether the recovery from the surety be limited to fines or penalties imposed on the principal of the bond or whether the sum named in the bond and demanded in the complaint be treated as liquidated damages the cause of action is single. A right of action inures upon the breach of any one of the conditions of the bond, but the cause of action is the same upon the breach of all the conditions so that a number of specific breaches of the various conditions of the bond may be averred in a complaint without being separately stated and numbered as separate causes of action. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Plymouth Social Club et al.*, and *Lyman v. Unity League et al.*, unreported decisions of *Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 28 App. Div. 30.

If the action on a bond given under this section be one to recover from the surety only fines or penalties imposed on the principal, the complaint should specifically set forth that the violations of the Liquor Tax Law on account of which such fines or penalties were imposed, occurred while the business for which the liquor tax certificate issued upon the filing of said bond was carried on. *Lyman v. Siebert et al.*, — Misc. —. Allegations in a complaint which are mere conclusions of law should be stricken out. *Lyman v. Broadway Garden Hotel and Cafe Co. et al.*, unreported decision of *Scott, J. S. C., reversed, 33 App. Div. 130; *Lyman v. Plymouth Social Club et al.*, and *Lyman v. Unity League et al.*, unreported decisions of *Bischoff, J. S. C.; *Lyman v. Zimbrich et al.*, unreported decision of *Dunwell, J. S. C.

The propriety of directing a verdict upon undisputed facts cannot be questioned. *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Brucker et al.*, 42 App. Div. 624 (no opinion); 26 Misc. 594; *Lyman v. Hayes et al.*, 43 App. Div. 623 (no opinion).

The setting aside of a verdict for defendant under circumstances where a verdict for the plaintiff might have been directed was approved in *Lyman v. Griffin et al.*, 43 App. Div. 623 (no opinion). The dismissal of a complaint alleging false statements in the principal's application for a liquor tax certificate, and his unlawful traffic there—

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under in the vicinity of a church, upon the ground that it did not state facts sufficient to constitute a cause of action, because the certificate thus issued made such traffic lawful, was not sustained in *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion).

Change of Venue, see *Lyman v. Gramercy Club et al.*, 28 App. Div. 30; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661.

- Taxation and retaxation of costs where mileage for same witnesses has been taxed in more than one action, see *Lyman v. Young Men's Cosmopolitan Club et al.*, 38 App. Div. 220, reversing unreported decision of *Lawrence, J. S. C.; *Lyman v. True Friends Social & Literary Circle et al.*, 38 App. Div. 629; *Lyman v. Unity League et al.*, 38 App. Div. 630.

§ 19. The payment of the tax and issuing of the tax certificate.—When the provisions of sections seventeen and eighteen of this act have been complied with and the application provided for in section seventeen is found to be correct in form, and does not show on the face thereof that the applicant is prohibited from trafficking in liquor under the subdivision of section eleven under which he applies, nor at the place where the traffic is to be carried on, and the bond required by section eighteen is found to be correct as to its form and the sureties thereon are approved as sufficient by the county treasurer, or if in a county containing a city of the first class by the special deputy commissioner for such county, then upon the payment of the taxes levied under section eleven of this act the county treasurer of the county, and in a county containing a city of the first class, the special deputy commissioner for such county, or if the application be made under subdivisions four or five of section eleven of this act, the state commissioner of excise, shall at once prepare and issue to the corporation, association, copartnership or person making such application and filing such bond and paying such tax, a liquor tax certificate in the form provided for in this act, unless it shall appear by a certified copy of the statement of the result of an election held on the question of local option, pursuant to section sixteen of this act, in and for the town where the applicant proposes to traffic in liquors under the certificate applied for, that such liquor tax certificate can not be lawfully granted, in which case the application shall be refused.

Thus amended, L. 1897, chap. 312.

Duties of county treasurers and special deputy commissioners of excise under this section are ministerial.—That the duties of county treasurers and special deputy commissioners of excise under this section were ministerial and that no discretionary power was vested in them when a person who made application for a liquor tax certificate had brought himself squarely within the terms of the law by complying with the statutory preliminaries relative to the payment of the sum assessed upon the proposed traffic in liquors, and the filing of an application statement which was correct in form and a bond which was approved as to its sureties, was at first universally conceded. This was so held where a liquor tax certificate was refused because not required. *People ex rel. Rochester Whist Club*, 17 Misc. 11; also where of his own knowledge the county treasurer knew that the applicant for a liquor tax certificate intended to traffic in liquors within one-half mile of a state hospital contrary to sub. 1 of § 24, *People ex rel. Action v. Corkhill*, unreported decision of *Richardson, Seneca Co. J.; also where the same was true of proposed traffic within one-half mile of a poorhouse, *People ex rel. Hartigan v. Macy*, unreported decision of *Longley, Columbia Co. J.

The duties of these officers were more thoroughly discussed in the last mentioned case than any case yet reported. The court said, "The real question with which I am confronted is this: Has the county treasurer any judicial or discretionary power which authorizes him to refuse to grant a certificate in a case where the preliminary statutory requirements have been complied with? It seems to me that the scheme of the statute discloses no purpose on the part of the legislature to clothe county treasurers in this matter with other than ministerial powers. If it was the design of the framers and makers of this law to vest in county treasurers judicial functions, giving them the power to determine on evidence whether or not the applicant for a liquor tax certificate was on the true facts of the case entitled to receive such certificate, the language of the act is singularly inapt and inadequate; inapt, because the statute in terms expressly provides that the county treasurer shall examine the application and bond to see if they are correct in form; inadequate, because no provision is made for taking evidence or hearing proofs, but, on the contrary, on payment of the tax, if the application and bond are found correct in form and the sureties on the bond are approved by the county treasurer, he is at once to prepare and issue the tax certificate. No provision is made in the statute whereby the allegations of the application may be supported by the applicant by either affidavits or witnesses. He has no notice that the truth of his statements is challenged. He has no hearing after his application is filed, and not only is there no provision in the law by which county treasurers may investigate the truth or falsity of the applicant's answers to the statutory questions con-

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tained in the printed form for applications, but no provision is made for the court to receive evidence by affidavits or otherwise upon the return to the writ. These omissions are emphasized in importance by the fact that in a case where the county treasurer grants the certificate any citizen may bring his action up for review and ask for an order revoking and cancelling such certificate, upon the ground that material statements in the application of the holder of such certificate were false, when the whole case is open upon the merits for trial before the referee or court upon proofs to be presented. * * *

But a careful examination of the statute in my mind makes clear an altogether different purpose. I think the legislature intended not to create a judicial tribunal out of the office of county treasurer, but in the administration of this law to keep county treasurers as far as possible within their normal and legitimate functions as simple receivers of taxes."

Nevertheless it was clearly held that the officers charged with the duties of issuing liquor tax certificates, must ascertain and determine whether an applicant has filed with his application the consents required by sub. 8 of § 17; that they might obtain or require information on this subject from the applicant and might rely thereon, but are not necessarily concluded thereby. *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of *Keogh, J. S. C.

But under this section as amended by Laws of 1897, chap. 312, the issuance of liquor tax certificates may not (with one exception) be refused when the provisions of § 17 and § 18 have been complied with and the application for the certificate is found to be correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor. "The right of the applicant to a liquor tax certificate is made to depend altogether upon the statements contained in the application, thus taking away any discretion that might have resided in the officers empowered to issue the certificate" before the amendment of 1897, the purpose of which was doubtless "to prevent any other influence operating upon those authorized to grant certificates than the statements of the applicants, made under the responsibilities and subject to the penalties imposed by the statute for making false representations." *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909.

The court which before the amendment invested certificate issuing officers with judicial powers in regard to the filing of consents (*People ex rel. Anderson v. Hoag*, 11 App. Div. 74, has since accepted the views expressed in *People ex rel. Belden Club v. Hilliard*, last above referred to. *Matter of Bridge v. Mohrmann*, 36 App. Div. 533, affirming 25 Misc. 213; *Matter of Tonatto v. Deperino*, 49 App. Div. 84; but see *Matter of Lyman v. Gillett*, 23 Misc. 710. With § 17, sub. 5, as recently amended, there no longer remains room for argument in the matter. See Laws 1900, chap. 367.

The ministerial duty of issuing a liquor tax certificate when the statutory preliminaries have been complied with, is subject to one exception as above stated; an exception which in no respect alters the ministerial character of the duties of the officers issuing certificates under this section.

Section 16 of the original act prohibited the issuance of liquor tax certificates in any town in which there was "no license" on March 23, 1896, when the Liquor Tax Law took effect, until such town had voted upon the local option questions therein provided after which certificates were to be issued only in accordance with the vote of a majority of the electors on the questions submitted. No exception to the general provisions of § 19 giving express authority for the refusal of certificates in these towns when the requirements of that section had been complied with was made. Implied authority was assumed and upheld until express authority could be provided for by amendment. See L. 1897, chap. 312. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406. It was held that the fact that no licenses were in force on March 23, 1896, was conclusive evidence to show inclination on the part of a majority of excise commissioners to issue licenses prior to that time being immaterial. *People ex rel. Richardson v. Sackett*, 17 Misc. 405. So where a county treasurer assumed the right to issue certificates in a town where no licenses were actually in force on March 23, 1896, but where an election had been held immediately prior thereto and an excise commissioner supposed to be in favor of granting licenses had been elected and where a license had been subsequently granted, the issuance of liquor tax certificates was held unauthorized and they were revoked and cancelled. *Matter of Wilbur v. Welling*, *Matter of Wilbur v. Bennett*, *Matter of Wilbur v. Jackson*, unreported decisions of *Stover, J. S. C.

The local option questions having been submitted at the first town meeting held in every town after the law took effect, it was then held that even where the election was claimed to be irregular, a county treasurer was not authorized and would not be compelled by certiorari to issue certificates in towns where the certified statement of the result of the vote cast in any town filed in his office, shows that the majority were cast in the negative, it not being the purpose of the law that he "should go about to ascertain whether the election was regular or not, and, if in his judgment it was not, to ignore the certified statement and issue licenses, and if that is not the duty of the county treasurer, a judge cannot by an order in certiorari proceeding compel him to do so." *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188.

In the case of *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308, the court says: "It is patent that the test of the right to a liquor tax certificate carrying with it the privilege of

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selling intoxicating liquors, does not rest with any officer, judicial or ministerial, but with the electors of the town. Their vote is to determine that question. After the vote has been cast, then the act provides the manner in which the result of the vote shall be imparted to the executive officer who is to make effective the will of the majority as registered at the ballot box. The act requires the town clerk to make a statement of the result of the vote to the county treasurer.

* * * Presumptively the statement is correct and he must be governed by it." See also *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465; *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v. Wilcox*, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423.

§ 20. Form of liquor tax certificate.—The liquor tax certificates shall be furnished by the state commissioner of excise to the several county treasurers, and to the special deputy commissioners and shall be lithographed or engraved in a suitable manner, and on durable paper, and of the following form:

\$..... No.....

Series of..... (A suitable device inserted.) Series of.....

STATE OF NEW YORK.

Liquor Tax Certificate.

Received from the sum ofdollars for excise tax on the business of trafficking in liquor under subdivision.....of section eleven of the Liquor Tax Law.

The business to be carried on at....., in the of, for the period represented by the coupon or coupons hereto attached.

Dated at, 18..

.....
Special Deputy Commissioner
for the county of.....
or

County Treasurer ofCounty.

Severe penalties are imposed for neglect or refusal to place and keep this certificate conspicuously in your place of business.

Attached thereto on the left as a part thereof shall be twelve coupons, one for each month of the tax year. On the one on the extreme left shall be printed:

"Coupon for liquor tax certificate number.... for May,....," and each coupon shall be similarly printed except as to the month. A tax certificate similar in form shall be issued by the state commissioner of excise, to those applying under subdivision four of section eleven of this act.

Character of liquor tax certificates.—A liquor tax certificate is merely a receipt for money paid as an excise tax upon the business of trafficking in liquors, thereby evidencing the privilege accorded its holder to traffic in liquor in accordance with the provisions of the Liquor Tax Law. Its real import is only that of a voucher for the money paid because the right to engage in the traffic is derivable, not from the certificate, but from the statute and from the statements made in the application upon which it was issued. *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Lyman v. Spetdel*, — App. Div. —; *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Herman v. Goodson*, 18 Misc. 604; *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C.; *Lyman v. Swarts et al.*, 41 App. Div. 624.

Though a species of personal property, a certificate is not a chattel and has none of its attributes. *Niles v. Mathusa*, 162 N. Y., 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Koehler v. Flebbe*, 21 App. Div. 210; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627. But see *People v. Durante*, 19 App. Div. 292.

(See note under § 25).

SERIES OF 1896. No. SERIES OF 1896.
(Sample Form.)
(Insert Suitable Device.)

STATE OF NEW YORK.

LIQUOR TAX CERTIFICATE.

RECEIVED from _____ the sum of _____ dollars for excise tax on the business of trafficking in liquor under subdivision _____ of section eleven of the Liquor Tax Law.
The business to be carried on at _____ in the town of _____ for the period represented by the coupon or coupons hereto attached.

Dated at _____
189____. Special Deputy Commissioner for the County of _____
(Or County Treasurer of _____ County),
State of _____

SEVERE PENALTIES are imposed for neglect or refusal to place and keep this certificate conspicuously in your place of business.

Coupon for LIQUOR TAX CERTIFICATE No.	for April,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for March,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Feb.,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Jan.,	1897.
Coupon for LIQUOR TAX CERTIFICATE No.	for Dec.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Nov.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Oct.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Sept.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for Aug.,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for July,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for June,	1896.
Coupon for LIQUOR TAX CERTIFICATE No.	for May,	1896.

§ 21. **Posting liquor tax certificates.**—Before commencing or doing any business for the time for which the excise tax is paid and the certificate is given, the said liquor tax certificate shall be posted up and at all times displayed in a conspicuous place in the room or bar where the traffic in liquors for which the tax was paid is carried on, so that all persons visiting such place may readily see the same, but if there be a door opening from the street into the room or bar room where the traffic in liquors is carried on and a window facing the street upon which such door opens, such certificate shall be displayed in such window, so it may be readily seen from the street. It is provided, however, that when the holder of an unexpired license under the law in force prior to the passage of this act, or the holder of a liquor tax certificate under this act, shall have presented the application and bond as required by sections seventeen and eighteen of this act, and paid the tax assessed by this act, not less than fifteen days before the time fixed for the expiration of such license or tax certificate, such holder of such license or tax certificate may continue to traffic in liquors pending the issue of the tax certificate, until notified in writing, by the officer charged with the duty of issuing such tax certificate, that such tax certificate so applied for will not be issued. If the application is refused the moneys thus paid shall be returned to the applicant within ten days from the receipt of the same, with said notice, by the said certificate-issuing officer. To continue to traffic in liquor after such notice is received is a violation of this law and subjects the person violating, to the penalties prescribed for trafficking in liquors without having a liquor tax certificate.

Thus amended, L. 1897, chap. 312.

Posting certificate.—"A liquor tax certificate has a double significance. It not only evidences the fact of the payment of the tax, but it also operates to make a traffic in liquor lawful for the person to whom it is issued. Furthermore, the physical possession of the certificate is also essential to authorize such traffic and its continuance during the term for which the tax has been paid." *People ex rel. Gray v. Hillard*, unreported decision of *Beekman, J. S. C. See also *Scalzo v. Sackett*, 30 Misc. 543.

The failure to keep a liquor tax certificate posted pursuant to this section at a place for which a liquor tax certificate had formerly been obtained but where the traffic in liquors is continued after its surrender for the purpose of securing a rebate under § 25, was held to be sufficient ground for the revocation of the surrendered certificate. *Matter of Lyman v. Fagan*, 26 Misc. 300. The same was held in a case where the certificate had been taken away during the absence of the proprietor and surrendered for cancellation by a brewing company under an assignment and power of attorney. "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away and if the assignee exercised that power he must bear the consequences." *Matter of Michell v. James*, 41 App. Div. 271.

§ 22. Restrictions on the traffic in liquors in connection with other business.—No corporation, association, copartnership or person engaged in carrying on the business of selling dry goods or groceries, or provisions, or drugs as a pharmacist, shall be assessed under subdivision one of section eleven of this act, or receive a liquor tax certificate under such subdivision, unless it be to carry on the traffic in liquors under such subdivision one at some other building entirely distinct and separate from, and not communicating with the place where, and in which, such business of selling dry goods, groceries, provisions or drugs as a pharmacist is carried on, or if in the same building, then only in a room which is separated by partitions at least three inches thick, extending from floor to ceiling, with no opening or means of entrance or communication between the room where the traffic in liquors is carried on and the store or rooms in which the selling of dry goods, groceries, provisions or drugs as a pharmacist is carried on, so that it is necessary to go into a public street before the one place can be entered upon leaving the other.

Thus amended, L. 1897, chap. 312.

§ 23. Corporations, associations, co-partnerships or persons who or which shall not traffic in liquors.

1. No person:

a. Who has been or shall be convicted of a felony, or knowingly has in his employ a person who has been so convicted; or

- b. Who is under the age of twenty-one years; or
- c. Who is not a citizen of the United States and a resident of the state of New York; or
- d. Who shall be convicted for a violation of this act, until three years from the date of such conviction.
- e. Whose agent or employee shall be twice convicted for a violation of this act, until three years from the date of such second conviction.

2. No corporation or association incorporated or organized under the laws of another state or country; provided, however, that if such corporation or association be acting as a common carrier or be operating dining, buffet, parlor or sleeping cars in this state, it may be granted a liquor tax certificate under subdivision four of section eleven of this act. And in case any car for which a liquor tax certificate is held shall be withdrawn from the service for repairs, or leave the state, such certificate may be temporarily transferred to a substitute car, in accordance with such rules and regulations as the state commissioner of excise shall prescribe, without payment of any transfer fee.

3. No copartnership, unless one or more of the members of such copartnership, owning at least one-half interest in the business thereof, shall be a resident of this state and a citizen of the United States.

4. No corporation, association, copartnership or person which or who shall have a liquor tax certificate revoked, without conviction, in a civil proceeding under subdivision two of section twenty-eight of this act for a violation of any provision of the liquor tax law, until the expiration of one year from the date of the entry of a final order cancelling such certificate.

5. No corporation, association or copartnership which has been or shall be convicted for a violation of this act, nor if an officer, member or agent thereof has been or shall be twice convicted for a violation of this act, until three years from the date of such conviction.

6. No corporation organized under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, and

the acts amendatory thereof, or under any law which prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, which traffics in liquors with any person other than the members thereof.

7. No corporation, association, copartnership or person, who, as owner or agent, shall suffer or permit any gambling to be done in the place designated by the liquor tax certificate as that in which the traffic in liquors is to be carried on, or in any yard, booth, garden or any other place appertaining thereto or connected therewith, or suffer or permit such premises to become disorderly, or carries on or permits to be carried on or is interested in any traffic, business or occupation, the carrying on of which is a violation of law.

Thus amended, L. 1897, chap. 312; L. 1900, chap. 80; and L. 1900, chap. 367.

Who may hold liquor tax certificates.—A person convicted of a felony eighteen years previous to an application for a liquor tax certificate and subsequently pardoned is entitled to receive and hold such certificate. *People ex rel. Richardson v. Sackett*, 17 Misc. 405.

An executor of a will as such may not obtain a liquor tax certificate and conduct the business of selling liquors in connection with a hotel. It is the design of the Liquor Tax Law to make the proper conduct of the business a personal liability. *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C.

While a copartnership may well be a legal entity, it can only act through the agency of its members so that a violation of this act by one member affects the partnership itself and makes it amenable to the provisions of the law. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

§ 24. Places in which traffic in liquor shall not be permitted.—

Traffic in liquor shall not be permitted:

1. In any building or upon any premises established as a penal institution, protectory, industrial school, asylum, state hospital, colony or institution established for the care or treatment of epileptics, or poorhouse, and if such building or premises, other than a county jail or state prison, be situated in a town and outside the limits of an incorporated village or city, not within one-

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half mile of any building or premises so occupied, provided there be such distance of one-half mile between such building and premises, and the nearest boundary line of such village or city; nor

2. Under the provisions of subdivision one of section eleven of this act, in any building, yard, booth or other place which shall be on the same street or avenue and within two hundred feet of a building occupied exclusively as a church or schoolhouse; the measurements to be taken in a straight line from the center of the nearest entrance of the building used for such church or school to the center of the nearest entrance of the place in which such liquor traffic is desired to be carried on; provided, however, that this prohibition shall not apply to a place which on the twenty-third day of March, eighteen hundred and ninety-six, was lawfully occupied for a hotel, nor to a place in which such traffic in liquors was actually lawfully carried on at that date, nor to a place which at such date was occupied, or was in process of construction, by a corporation or association which traffics in liquors solely with the members thereof, nor to a place within such limit to which a corporation or association trafficking in liquors solely with the members thereof at such date may remove; but none of the exceptions under subdivision two of this section shall apply to subdivision one of this section; nor

3. In any form, in, upon or from any vehicle, except as provided in subdivisions four and five of section eleven of this act.

4. Upon any premises used for and as a cemetery.

Thus amended, L. 1897, chap. 312.

Restrictions upon traffic in or near penal or charitable institutions.—

The exceptions contained in sub. 2 of this section no longer apply to the first subdivision as declared in *Matter of Salisbury v. Action*, 19 Misc. 340, and *Matter of Salisbury v. Lyons*, 19 Misc. 340.

Restrictions upon traffic near churches and school houses.—Sub. 2 of this section was a substantial re-enactment of L. 1892, chap. 401, § 43, as amended L. 1893, chap. 480, and the decisions of the courts relative to the old law have been applied in construing the new, with more propriety perhaps than in connection with any other part of the Liquor Tax Law. The most important of these cases are: *People*

ex rel. Macy v. Murray, 5 App. Div. 66; *Matter of Macy*, 5 App. Div. 70; *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177; *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522; *People ex rel. Gentilese v. Excise Board*, 7 Misc. 415.

In the case last mentioned, it is declared concerning the excise law of 1892 that "The obvious purpose of the enactment is to seclude the church and the school room from the baneful proximity of the saloon—a beneficent policy which, by a liberal construction of the law, the courts should be auxiliary." This policy has been approved by the courts in their construction of this act, the provisions of this section having been construed liberally in favor of schools and churches and strictly against applicants for liquor tax certificates. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of McCusker v. McCusker*, 47 App. Div. 111; *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.

Building occupied exclusively as a church.—"The law does not undertake to define or restrict the definition of the words 'occupied exclusively as a church,' and I think it must be left to such reasonable construction as will accomplish the purpose intended by the Legislature, viz.: to prevent the traffic of liquor in proximity to such class of buildings. Under the laws of this State, it is not necessary that a religious society should be incorporated, nor is it necessary that they should hold to any particular tenet or creed. But great liberality and tolerance is given in the organization of religious societies and the promulgation of religious beliefs. * * * So that it may well be said that this building (West Farms Mission) is used exclusively as a church; that is, a place where a religious society holds its stated meetings for the purpose of religious observances and teaching in accordance with the Christian faith. How long this has continued, or how long it may continue, is immaterial under the statute." *Matter of Lyman v. Korndorfer*, 29 App. Div. 390.

The incidental use of a church building or a portion thereof as a place for holding festivals, fairs, concerts and other church entertainments or as a meeting place for various societies more or less intimately connected with a religious society by whom the building is owned, does not render it less entitled to the protection of the statute, or in any way impair the exclusive occupancy of a building as a church. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v.*

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McCusker, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 Misc. 111; *Matter of Lyman v. Lazarowitz*, unreported decision of *Truax, J. S. C.; see also *People ex rel. Deutsch v. Dalton*, 9 Misc. 249; *People ex rel. Simons v. Murray*, 14 Misc. 177.

As to whether a church in process of erection is within the meaning of the statute, see *People ex rel. Sweeney v. Lammerts*, 14 App. Div. 628, affirming (without opinion), 18 Misc. 343.

Building occupied exclusively as a schoolhouse.—Answering the question as to what was the exclusive occupancy intended by the statute in force prior to the Liquor Tax Law, the court says in *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398, that it was "obviously an occupancy for a different and independent purpose: for a purpose having no relation to the use of the building as a schoolhouse. If the additional use of the building be incidental only, and no way inconsistent with its primary and paramount use as a schoolhouse; if the additional use be under the control of the school authorities, and instrumental to the end of imparting instruction; if it be so trivial and insignificant as not to detract from the pervading character of the building as a resort for learning, then, surely such use does not abolish the exclusive occupancy intended by the statute." Under this rule, parochial school buildings did not lose the protection of the statute on account of the residence therein of teachers or other persons connected with the school. *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398; *People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522. So also the holding of school entertainments in the school building or its occasional use as a meeting place for charitable, religious and temperance societies for which a nominal rent was paid to defray the cost of heating and lighting does not deprive a school building of its general character. *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.; *Matter of Lyman v. Monahan*, 48 App. Div. 275, affirming 28 Misc. 408; *Matter of Hilliard v. Kissel*, unreported decision of *Truax, J. S. C.

On the same street or avenue.—A building, situate upon a corner of two streets, fronting upon the other street than that upon which there is a church and having no entrance upon the same street with the latter is still within the inhibition of the statute. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111. See also *People ex rel. Clausen v. Murray*, 5 App. Div. 441, affirming 16 Misc. 398, wherein we find the following reason for this construction: "In view of its obvious policy in protecting the school against the evil influences of the saloon, the statute should be so expounded as to accomplish its benign intent and to that end be accorded a literal or liberal construction as may most effectually avert the apprehended mischief." The

same was held in relation to a building situated at the intersection of two roads in a rural district upon one of which there was a schoolhouse. *Matter of Lewts v. Pilchen*, 26 Misc. 532.

Within two hundred feet. How measured.—As in § 17, sub. 8, of the original act no specific language was used to describe the manner in which the prescribed distance of 200 feet between dwellings and a place where the traffic in liquor was to be carried on should be determined, so in this section of the original act was there an absence of explicit direction as to the mode of measurement. The necessity for more certain language was therefore supplied by amendment, L. 1897, chap. 312, it being now provided that measurement of the distance between a place where the traffic in liquors is to be carried on and a neighboring church or schoolhouse shall be taken "in a straight line." "A straight line is one free from any angularities or curvatures and is the shortest and most direct distance between two points." *Matter of Holden v. McCusker*, 23 Misc. 446. The law says "in effect as explicitly as possible, that the measurement shall be tested by the shortest line which could be drawn between the two entrances. This does not permit any angles or curves or digressions for intervening buildings or street lines. The intention and the purpose of the law upon the subject of liquor traffic to keep its pursuit a certain distance away from schools or churches is obvious and plain and its provisions in this respect are to be construed liberally in favor of school buildings and churches." *Matter of Lewts v. Pilchen*, 26 Misc. 532. See note on measurement under § 17.

Entrances.—See note under section 17.

Exception in favor of a place which was lawfully occupied for a hotel on March 23, 1896.—The meaning of the language in which this exception was first expressed became obscure after a short lapse of time, because the verb "is" in the clause "that this prohibition shall not apply to a place which is occupied for a hotel" related to the date when the law went into effect instead of the date upon which application should be made for a liquor tax certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691. To remove all ambiguity, the date of the passage of the law has been inserted.

Exception in favor of a place in which "such traffic in liquors" was "actually lawfully" carried on March 23, 1896.—To determine whether "such traffic in liquors" was "actually lawfully" carried on at a place within 200 feet of a building occupied exclusively as a church or schoolhouse, it is necessary to have recourse to L. 1892, chap. 401, § 43, which went into effect April 30, 1892. This section provides that "no person or persons who shall not have been licensed prior to the passage of this act shall hereafter be licensed to sell strong or spirituous liquors, wines, ale and beer in any building not used

for hotel purposes and for which a license does not exist at the time of the passage of this act, which shall be on the same street or avenue and within 200 feet of a building occupied exclusively as a church or schoolhouse." This law remained in force, as amended by L. 1893, chap. 480, until March 23, 1896. Its privileges having been held to be personal, not transferable and lost by abandonment (*People ex rel. Cairns v. Murray*, 148 N. Y. 171, reversing 13 Misc. 522), in order to establish the legality of traffic in liquors at such a place on March 23, 1896, it must appear that the party then conducting it, also conducted such traffic on April 30, 1892, and continuously during the intervening period. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *Matter of Lyman v. Lazarowitz*, unreported decision of *Truax, J. S. C.

Effect of abandonment or change in proprietorship in places originally entitled to exceptions.—If there is any important distinction between the restrictive provisions of this section and the similar provisions of the excise law of 1892, it lies in the application of its exceptions. As above stated, privileges under the previous act for places not hotels within 200 feet of a church or schoolhouse were personal but it has been contended that the exceptions to the general provisions of this act were not solely for the benefit of persons actually lawfully trafficking in liquor or keeping hotels on March 23, 1896, at places within the prescribed limit, but extended to their successors because the statute refers to places. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 156 N. Y. 691; *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375. In the case last mentioned the court considered this distinction as somewhat forced, but did not wish to be understood as holding that the mere change of proprietorship necessarily works a forfeiture of a privilege. See note in relation to dwelling owners' consents under § 17.

In either event, however, the right to traffic at places originally within the exception to the general restrictive provisions of this section may be lost by abandonment as formerly. So, where traffic in liquor was not carried on for 14 months after the expiration of a license in force when the Liquor Tax Law took effect, the place which had meanwhile remained vacant, and been refitted for a hotel was held to be no longer a privileged place although the church within the prescribed distance of 200 feet had been organized since the traffic had been abandoned. *Matter of Lyman v. Korndorfer*, 29 App. Div. 390. It was held in the case of *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, that while the temporary suspension of the sale of liquors incidental to a change of proprietors might be so brief as to

constitute no appreciable interruption of the traffic, yet, where the business of one proprietor is closed up and no resumption thereof attempted by his successor for 60 days, the privilege granted to the place by the statute ought to be regarded as surrendered. In *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C., it was held that premises which were closed for over a twelvemonth period while the owner is looking for a new purchaser had not been occupied for the traffic in liquors within the purview of the act. "The mere fact that the fixtures used in the conduct of the business of this place were not removed and that the person who had owned a chattel mortgage had been in possession of the premises during the period when no business was carried on, was not a continuance of the business which would prevent the surrender of the privilege to conduct the liquor business upon such premises. * * * * The intention of the parties who held the lease as to the future use of the premises did not constitute a continuance of the business."

This rule was applied in a case where the traffic in liquors was suspended for 15 months at a place, which, except for this lapse, had been occupied as a hotel and where such traffic had been conducted for upwards of 20 years. During this suspension of traffic the building was vacant or used for store purposes although the owner was seeking a tenant who would continue the liquor and hotel business. *Matter of Lewis v. Pülchen*, 26 Misc. 532.

Whether the suspension of traffic in liquors is voluntary or involuntary is immaterial if these decisions be as broad as they appear to be and if the recent decisions in relation to the forfeiture of privileges under § 17 be sustained. *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 625; *Matter of Klevesahl v. Perry*, 30 Misc. 361.

§ 25. Surrender and cancellation of liquor tax certificates; payment of rebates.—If a corporation, association, copartnership or person holding a liquor tax certificate and authorized to sell liquors under the provisions of this act, against which or whom no complaint, prosecution or action is pending on account of any violation thereof, shall voluntarily, and before arrest or indictment for a violation of the liquor tax law, cease to traffic in liquors during the term for which the tax is paid under such certificate, such corporation, association, copartnership or person or their duly authorized attorney may surrender such tax certificate to the officer who issued the same or to his successor in office provided that such tax certificate shall have at least one

month to run at the time of such surrender; and provided that no rebate shall be allowed or paid upon the surrender and cancellation of a certificate issued under subdivisions three, five or six of section eleven of this act, and provided further, that the rebate thereon shall be computed for full months, less fifteen dollars, commencing with the first day of the month succeeding the one in which such certificate is surrendered, unless such surrender be on the first day of the month; and at the same time shall present to such officer a verified petition setting forth all facts required to be shown upon such application. Said officer shall thereupon compute the amount of rebate then due on said certificate for the unexpired term thereof, and shall execute duplicate receipts therefor showing the name of the corporation, association, copartnership or person to whom or which such certificate was issued, the number thereof, date when issued, amount of tax paid therefor, and the date when surrendered for cancellation, together with the amount of rebate due thereon at such date as computed by him, the name of the person entitled to receive the rebate, the locality liable for two-thirds of such rebate, and the name and title of the fiscal officer thereof. One of such receipts said officer shall deliver to the person entitled thereto, and the other of such receipts he shall immediately transmit, with the surrendered certificate and the petition for the cancellation thereof, to the state commissioner of excise. If within thirty days from the date of the receipt of such certificate by the state commissioner of excise, the person surrendering such certificate shall be arrested or indicted for a violation of the liquor tax law, or proceedings shall be instituted for the cancellation of such certificate, or an action shall be commenced against him for penalties, such petition shall not be granted until the final determination of such proceedings or action; and if the said petitioner be convicted, or said action or proceedings be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited, but if such petitioner be acquitted, and such proceedings or action against him be dismissed on the merits, then the state commissioner of excise, shall prepare two orders for the

payment of such rebate, one order for the one-third thereof, directed to the state treasurer, to be paid by him, on the certificate of the comptroller, and one order for the two-thirds of such rebate, directed to the fiscal officer of the proper locality, to be paid by such fiscal officer out of any excise or other moneys of such locality applicable thereto. If he have no such moneys of such locality in his possession or under his control, then the said fiscal officer shall at once borrow enough money upon the credit of the locality, and he is hereby authorized so to do, to pay said order, and shall pay the same. The money so borrowed shall be a lawful claim against such locality, to be paid as are other legal claims. The aforesaid orders, or the order on the said fiscal officer and the check of the state treasurer for said one-third of such rebate moneys, shall be transmitted to the officer who issued such cancelled certificate, or to his successor in office, to be delivered to the holder of the duplicate receipt upon the surrender of such receipt, which receipt shall be immediately transmitted to the said state commissioner. Any rebate moneys due on the cancellation of certificates issued by the state commissioner of excise under subdivision four of section eleven of this act, shall be paid by the state treasurer from any moneys applicable thereto, on the certificate or check of the state commissioner of excise, countersigned by the comptroller. If a corporation, association or copartnership holding a liquor tax certificate shall be dissolved, or a receiver or assignee be appointed therefor or a receiver, assignee or committee of the property of a person holding a liquor tax certificate be appointed during the time for which such certificate was granted, or a person holding a liquor tax certificate shall die during the term for which such tax certificate was given, such corporation, association, copartnership or receiver or assignee, or the administrator or executor of the estate of such person, or the person or persons who may succeed to such business, or a committee of the property of a person adjudged to be incompetent, may in like manner surrender such liquor tax certificate; or they may continue to carry on such business, upon such premises, for the balance of the term for which such tax was paid and the

certificate given, with the same right and subject to the same restrictions and liabilities as if such persons had been the original applicant for and the original owners of such liquor tax certificate, upon filing a statement and bond, as provided by sections seventeen and eighteen of this act, and not otherwise; but the liquor tax certificate under which such business is carried on shall have written or stamped across the face of the same, over the signature of the officer who issued the same or his successor in office, the words "(herein insert the name of the person), is permitted to traffic in liquor as (here insert the representative capacity whether as assignee, receiver, executor, administrator or otherwise) of the original owner of this certificate for the unexpired term thereof."

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367.

Property rights in a liquor tax certificate.—In form a liquor tax certificate is merely a receipt for the excise taxes assessed under this act, the payment of which confers the right to traffic in liquor. *Herman v. Goodson*, 18 Misc. 604; *People ex rel. Einsfeld v. Murray*, 4 App. Div. 185, affirmed 149 N. Y. 367; *Scalzo v. Sackett*, 30 Misc. 543; *Lyman v. Swarts et al.*, 41 App. Div. 624 (no opinion). By virtue however of the provisions of this section certain property rights are conferred upon the holders of certain liquor tax certificates capable of being absolutely assigned and transferred pursuant to § 27 as well as capable of conditional assignment as collateral security. As between the assignee and the certificate holder or other parties claiming an interest therein through him, a liquor tax certificate and the property right which it evidences is a chose in action. It is not a chattel. *Niles v. Mathusa*, 162 N. Y. 546, affirming, 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Koehler v. Flebbe*, 21 App. Div. 210. In the case last mentioned, a liquor tax certificate was treated as a chose in action, not a chattel, and effect given to its assignment as such under an instrument otherwise in the nature of a chattel mortgage. Liquor tax certificates were also the subject of chattel mortgages given as collateral security in *People v. Durante*, 19 App. Div. 292, where the certificate holders were convicted for violating section 571 of the Penal Code in surrendering the certificate and securing a rebate thereon without first satisfying the debt for which the mortgage was given as security; also in *McNeeley v. Welz*, 20 App. Div. 566, where the mortgagee's right to a rebate upon a certificate was held to be effective as against an attempted levy upon a certificate, the certificate not be-

ing an evidence of debt, which under § 1411 of the Code of Civil Procedure is subject to levy and sale under an execution; and also in *Anchor Brewing Company v. Burns*, 32 App. Div. 272, where an assignment of a liquor tax certificate for collateral security was held to give a lien prior to that under a mortgage because the certificate was not issued or *in esse* when the chattel mortgage was given, the latter being at most "a contract to give a lien only effectual in equity as between the parties when the property comes into existence and no rights of creditors or innocent third parties intervene."

While a liquor tax certificate is not subject to levy and sale under an execution, *McNeeley v. Welz*, 20 App. Div. 536, yet judgment creditors of a liquor tax certificate holder may reach his property rights therein through a receiver who may either continue the business of trafficking in liquors under the certificate after having filed an application statement and bond pursuant to sections 17 and 18 or may surrender the certificate for cancellation and rebate. Such a receiver takes only the rights left to a certificate holder at the time the receiver was created so that claims of certain assignees may be paramount and prior to those of a receiver. *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 19 Misc. 96 affirmed 20 App. Div. 483 affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335.

This necessarily leads to consideration of the nature of the property rights themselves, which may be thus exercised by the certificate holder and his representatives. The character of liquor licenses issued under previous excise laws was well established. In *Metropolitan Board of Excise v. Barrie*, 34 N. Y. 657, the Court of Appeals declared that "These licenses to sell liquor are not contracts between the state and the persons licensed giving the latter vested rights protected on general principles and by the United States Constitution against subsequent legislation, nor are they property in any legal or constitutional sense. They have neither the qualities of contract or of property, but are merely temporary permits to do what otherwise would be an offense against a general law. They form a portion of the internal police system of the state, are used in the exercise of its police powers and are subject to the direction of the state government which may modify, revoke or continue them as it may deem fit."

With reference to the Liquor Tax Law, the Court of Appeals has declared as follows: "The character of the act of 1896, whether a tax law in the proper sense or a law enacted under the police power, must be determined from its whole scope and tenor and there can be no reasonable doubt, we think, that it is of the latter character." *People ex rel. Einsfeld v. Murray*, 149 N. Y. 367, affirming 4 App. Div. 185. See also *Scalzo v. Sackett*, 30 Misc. 543; *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

In the case of *Kresser v. Lyman*, 74 Fed. Rep. 765, Judge Wallace of the United States Circuit Court reviews the authority of the state to assume contractual obligations in attempting to regulate the liquor traffic, and with reference to the contention that a license permitting a person to traffic in liquors for a specified period is "a contract which cannot be destroyed or impaired by subsequent legislation by the state and a privilege conferred by it, a property right of which he cannot be deprived without due process of law and just compensation," he says "that the state cannot barter away or in any manner abridge any of those inherent powers of government, the complete and untrammelled exercise of which is essential to the welfare of organized society and that any contracts to that end are void upon general principles and cannot be protected by the provisions of the natural constitution, are propositions which are abundantly settled by the decisions of the highest federal tribunal."

In several ways and for various reasons liquor tax certificates and all rights or privileges thereunder may be forfeited: First, the recovery of a judgment in a penalty action under § 42 against the holder of a liquor tax certificate carries with it the forfeiture of such certificate and all rights thereunder: Second, the conviction of a liquor tax certificate holder for any of the offenses specified in § 34, sub. 2, necessarily works a forfeiture of such certificate: Third, if there shall be two convictions of clerks, agents, employees or servants of a holder of a liquor tax certificate, the certificate of the employer is forfeited under § 34, sub. 3: Fourth, in addition to these methods, where the cancellation of a liquor tax certificate is but an incident to the accomplishment of something else, there is provided in § 28, sub. 2, a summary proceeding the primary purpose of which is to revoke and cancel a liquor tax certificate itself.

Attacks upon the constitutionality of this last mentioned section necessarily involve a discussion of those characteristics of a liquor tax certificate which give to its holder the property rights above referred to, but which do not constitute property in a broad and unqualified sense. In the *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, *Justice Beekman overruling a preliminary objection that the proceeding involved a forfeiture of property in contravention of the defendant's constitutional right to a trial by a jury and writing an opinion not reported held that "the certificate which is the equivalent of a license to traffic in liquors is property only so far as such an attribute may be conferred upon it by the terms of the act itself." After referring to the provisions of sections 25 and 27, he continues "to the extent stated the certificate may be regarded as property but it is property hedged about by conditions and limitations and is held by the person to whom it was issued subject to and qualified by every one of the conditions referred to. It was accepted by

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him under the implied agreement that it should terminate in the manner which the statute prescribes if he should be guilty of any of the acts for which it might be cancelled. Whatever rights the certificate conferred are measured by the entire statute and constitute the residuum after every restriction and condition imposed has been taken into account. A person receiving such certificate must accept the burden with the benefit and the right subject to the burden measures the extent of what he may claim to be his right of property. The so-called forfeiture, therefore, does not curtail the right of property but is the mere operation of the condition which in a contractual sense qualified the original grant." In the *Matter of Livingston v. Shady*, 24 App. Div. 51, the court says: "We have held that these certificates are property. (*People v. Durante*, 19 App. Div. 292.) They were made such by virtue of the provisions of the Liquor Tax Law, but the legislature which gave the certificate the character of property had the power to and did by the same act provide both for their issuance and cancellation and under what circumstances they should be valid and when and how they might be revoked. The character given them as property was subject to all these provisions attached to them when they were created. Applicants take them with all the privileges and subject to all the burdens imposed upon them by the Liquor Tax Law." See also *People v. Durante*, 19 App. Div. 292; *Matter of Lyman v. Gramercy Club*, unreported decision of *Russell, J. S. C., affirmed 28 App. Div. 209; *Hullard v. Giese*, 155 N. Y. 702, affirming (without opinion), 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C.; *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527.

Thus have property rights of liquor tax certificate holders been considered until the recent decision in the *Matter of Lyman v. Malcolm Brewing Company*, 160 N. Y. 96, containing obiter dictum to the effect that the remedy provided in § 28 should be limited to the cancellation of certificates which were obtained upon false statements only, unless by previous conviction after a trial by jury it had been established that a certificate holder was not entitled to hold such certificate. In response to a motion for a re-argument in this proceeding, the court agreed to regard themselves not concluded by what was stated in their first opinion and to consider the question as still open for further discussion. *Matter of Lyman v. Malcolm Brewing Company*, 161 N. Y. 119. Then followed the decisions in *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnelion*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion.) The question having been thereafter reconsidered by the Court of Appeals in a proceeding which had been dismissed at Special Term on the authority of *Matter of Lyman v. Malcolm Brewing Co.*, 160

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N. Y. 96, because the defendant had not been convicted of the violations of § 31 with which he was charged, the decision of the Appellate Division reversing the order of dismissal and revoking the defendant's certificate on the opinion in *Matter of Lyman v. Erie County Athletic Club*, 46 N. Y. 387, was affirmed by the Court of Appeals on the same opinion. *Matter of Campbell v. Robinett*, 162 N. Y. — affirming 46 App. Div. 634. In the *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, also recently affirmed by the Court of Appeals, the court adhered to the earlier doctrines that the mode and manner in which liquor tax certificates may be forfeited rests in the discretion of the legislature and that ample power and authority has been conferred upon Special Terms of the Supreme Court and justices thereof "to revoke and cancel liquor tax certificates, where the holder has failed to comply by truthful statements in his application or otherwise with the provisions of the law."

See also *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639.

The limitation or forfeiture of the rights of a certificate holder in a liquor tax certificate equally affects the rights of his assignees who take it "subject to the conditions and restrictions with which the holding of the same by the assignor was vested." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271.

Payment of rebate, to whom and when due.—Under previous excise laws no part of the fee paid by a licensee was refunded if he discontinued the traffic in liquors before the expiration of his license, but compliance with certain conditions precedent entitles the holder of a liquor tax certificate issued under subdivisions 1, 2 or 4 of § 11 of this act to a rebate under this section. Originally such rebate was paid by the officer who issued the certificate immediately upon its surrender to him if possessed of excise money from the proper locality or as soon as convenient, meanwhile executing rebate statements of the amount due. The present and more satisfactory method of paying such rebates was provided by L. 1897, c. 312. Temporarily similar provision was made for the payment of rebates due on outstanding rebate statements, *Ging v. Sherry*, 32 App. Div. 354, reversing unreported decision of *Maddox, J. S. C., *People ex rel. Ging v. Lyman*, 46 App. Div. 312; but this has now been repealed by L. 1900, c. 367. Upon receiving a liquor tax certificate surrendered for rebate pursuant to this section, the officer who issued it, prepares duplicate receipts therefor one of which is delivered to the person entitled to receive the rebate, the other being immediately forwarded to the State Commissioner of Excise together with the certificate and the petition for its cancellation. At the expiration of thirty days, the State Commissioner of Excise prepares two orders for the payment of any rebate that may be due, one order for one-third thereof being directed to the State

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treasurer and one order for two-thirds thereof being directed to the fiscal officer of the proper locality.

Reference has already been made to the certificate holder's power to assign as collateral security his inchoate right to a rebate under this section, and to authorize, by power of attorney, the seizure and surrender of a certificate and the application of any rebate received thereon toward the payment of the debt thus secured. As between such an assignee and a subsequently appointed receiver of the assignor's property, the former's lien is prior and paramount to the latter's statutory rights under this section. *Niles v. Mathusa*, 19 Misc. 96, affirmed 20 App. Div. 483 affirmed 162 N. Y. 546; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion), 19 App. Div. 627; *Herman v. Goodson*, 18 Misc. 604; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335; *Koehler v. Flebbe*, 21 App. Div. 210. That the assignment and power of attorney was not filed as a chattel mortgage and no demand made thereunder was held to be immaterial because the receiver took only those rights in the certificate possessed by its holder when the receivership was created and was not a bona fide purchaser as between whom and the original assignee no preference has been established unless it be in *Anchor Brewing Co. v. Burns*, 32 App. Div. 272. As between the assignor and the assignee, where the former disregards the latter's rights by surrendering the certificate for cancellation and appropriating the rebate thereon to his own use, see *People v. Durante*, 19 App. Div. 292.

However, "the new and marketable privilege" created by this section is "subject to restrictions and conditions affecting both its exercise and value. * * * As a license granted to traffic in liquor, all rights or privileges pertaining thereto are made to depend upon the status of the holder under the statute." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

The "holder" of a certificate is the corporation, association, co-partnership or person to whom the certificate is issued and who or which is authorized to traffic in liquors thereunder. The holder of a certificate, his duly authorized attorney or his official representative may surrender a certificate pursuant to this section, but the petition for its cancellation must always be made in the name and on behalf of the person to whom it was issued. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271.

The right to surrender a liquor tax certificate is conditioned by the provisions of this section that no complaint, prosecution or action on account of any violation of the Liquor Tax Law shall be pending against the certificate holder at the time application is made therefor. It is also necessary that the liquor tax certificate must actually be surrendered. *People ex rel. Gray v. Hilliard*, unreported decision of *Beekman, J. S. C. As a further prerequisite to the payment of any rebate, the business of trafficking in liquors for which the certificate

was issued must cease. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 81 Misc. 100. When all of these conditions precedent have been complied with, 30 days must elapse before the payment of any rebate, and if the certificate holder be arrested or indicted for a violation of the Liquor Tax Law or proceedings shall be instituted for the cancellation of such certificate or an action be commenced against him for penalties in the meantime, the petition for a rebate shall not be granted until the final determination of such proceedings or action, and if the petitioner be convicted or said action or proceeding be determined against him, said certificate shall be cancelled and all rebate thereon shall be forfeited. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Speidel*, — App. Div. —.

In *Matter of Michell v. James*, 41 App. Div. 271, a certificate which had been surrendered unknown to its holder by one to whom it had been assigned for collateral security was revoked because the certificate holder's bartender continued to traffic in liquors without any certificate. With reference to the certificate holder's loss, the Court says: "The fact that this was done in his absence or without the consent of his agent, does not affect his liability. He had placed it in the power of the assignee of the certificate to take it away, and if the assignee exercised that power, he must bear the consequences." With reference to the assignee's loss, it is said that "The brewing company took the certificate subject to the conditions under which the respondent held it and the brewing company's right to have the surrender accepted and to receive the rebate was conditional upon the lapse of thirty days without any violation of the Liquor Tax Law by their assignors. It may be said that this construction of the law renders the assignee liable to be deprived of the security for his debt by the misconduct of his debtor subsequent to the transfer. That result, however, is due to the infirmity which the legislature has attached to such property right as is represented by a liquor tax certificate. It is an infirmity which the courts have no power to cure."

If a member of a firm, to which a liquor tax certificate has been issued, is indicted for a violation of this act within 30 days from the surrender of the firm certificate by an assignee holding it as collateral security, the latter may not compel the payment of the rebate thereon because "a violation of the statute by one of the copartners is in legal effect a violation by the copartnership and subjects it to the forfeiture of the right to the rebate." *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527.

To compel the payment of a rebate alleged to be due, recourse to mandamus has been taken in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527; *People ex rel. Ochs v. Lyman*, 25 Misc.

217; *People ex rel. Ging v. Lyman*, 46 App. Div. 312, *People ex rel. Fallert Brewing Co. v. Lyman*, — Misc. —.

§ 25-a. In case any person shall have paid a larger amount than is assessed under the provisions of this act for trafficking in liquors under subdivisions one and two of section eleven of this act in any village of this state, and the court, thereafter and before the passage of this act, shall have determined what the amount of such tax properly was in such village, until the taking of an enumeration therein by the state commissioner of excise if the amount so paid by any person was in excess of the amount so determined by the court as the proper amount to be assessed for trafficking in liquors in such village under either of said subdivisions prior to the taking of such enumeration, the state commissioner of excise is hereby authorized and directed to cause the excess so paid to be refunded to such person or his legal representatives or assigns. For that purpose the state commissioner of excise is hereby authorized and directed to issue and deliver to such person, his legal representatives or assigns, two orders for the payment of such excess with interest thereon from the date of such payment, one order for one-third thereof directed to the state treasurer to be paid by him on the certificate of the comptroller, and one order for two-thirds thereof directed to the fiscal officer of the proper locality where such trafficking in liquors was carried on, to be paid by such fiscal officer out of any excise or other moneys of said locality applicable thereto. Before such orders are issued the state commissioner of excise shall require the said person, his legal representatives or assigns, to file with him proof of the payment of such excess, the date thereof, the original assignment, if any, of the claim to such excess and a release of all claims thereon against the state of New York, the county treasurer of the county, and the locality in which such trafficking was carried on.

Thus amended, L. 1900, chap. 867.

§ 26. Changing the place of traffic.—If a corporation, association, copartnership or person, having paid a tax and holding a liquor tax certificate, shall desire to transfer to and carry on

such business for which the liquor tax certificate was issued in other premises than those designated in the original application, and in the tax certificate; but in the same city or town, and in premises where such traffic is not prohibited by this act, upon the making and filing of a new application and bond in the form and as provided for in sections seventeen and eighteen of this act and the presentation of the tax certificate, the officer who issued the same or his successor in office, shall write or stamp over his signature across the face of the certificate the words, "The traffic in liquors permitted to be carried on under this certificate is hereby transferred from (here insert the description of the original locality) to (here insert the description of the new locality)."

§ 27. **Voluntary sale of a liquor tax certificate.**—The corporation, association, copartnership or person to which or to whom any liquor tax certificate is issued, except a certificate issued under subdivisions three, five or six of section eleven of this act, or their duly authorized attorney, may sell, assign and transfer such liquor tax certificate during the time for which it was granted to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, nor under the subdivision of section eleven under which such certificate was issued, which or who may thereupon carry on the business for which such liquor tax certificate was issued upon the premises described therein, if such traffic is not prohibited therein by this act, during the balance of the term of such tax certificate, with the same rights, and subject to the same liabilities as if such corporation, association, copartnership or person were an original applicant for such certificate and the original owner thereof, upon the making and filing of a new application and bond by such purchaser in the form and as provided for by sections seventeen and eighteen of this act, and the presentation of the tax certificate to the officer who issued the same or to his successor in office, who shall write or stamp across the face of the certificate over his signature the words "consent is hereby given for the transfer of this liquor tax certificate to (and here insert the name of the corporation, association, copartnership or person to which

or to whom the same is transferred);” provided, however, that no such sale, assignment or transfer shall be made except in accordance with the provisions of the liquor tax law, nor permitted by any holder of a certificate who shall have been convicted, or be under indictment, or against which or whom a complaint under oath shall have been made, and be pending, for violating the provisions of this act or who shall have violated any provision of the liquor tax law. For each endorsement under sections twenty-five, twenty-six and twenty-seven of this act, the officer making the same shall charge and receive the sum of ten dollars to be paid by the applicant, which sum shall be apportioned and accounted for as are taxes, as provided in sections thirteen and fourteen of this act.

Thus amended, L. 1897, chap. 312.

Voluntary sale and transfer of liquor tax certificates.—Ordinarily and under all previous excise laws, the payment of the license fee for transacting the liquor business secured to the licensee personal rights and privileges which were not subject to transfer and assignment. *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *People v. Durante*, 19 App. Div. 292. Under this section, however, a liquor tax certificate may be transferred from the person to whom it was issued to any corporation, association, copartnership or person not forbidden to traffic in liquors under this act, who secures the same rights and becomes subject to the same liabilities as if such corporation, association, copartnership or person was an original applicant for the certificate. Such a transfer must, of course, be preceded by the voluntary sale or absolute assignment of the certificate to the intended transferee, but to perfect the transfer, the transferee must file a new application and bond in accordance with sections 17 and 18 and pay a fee of \$10 to the officer who issued the certificate or his successor in office, who thereupon writes his consent to the transfer across the face of the certificate. The assignee of a certificate, who does not perfect his title thereto by compliance with these provisions is not the “holder” of the certificate or entitled to carry on the business of trafficking in liquors under it. *People ex rel. Müller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Niles v. Mathusa*, 162 N. Y. 546, affirming, 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244 affirmed (without opinion) 19 App. Div. 627.

Distinguishable from the voluntary sale or absolute assignment provided for by this section, are those assignments given by certain cer-

tificate holders as security for the repayment of money with which they were enabled to procure the liquor tax certificates assigned. The rights of such assignees as affected by those of their assignors and other assignees or representatives are considered in *Herman v. Goodson*, 18 Misc. 604; *Niles v. Mathusa*, 162 N. Y. 546, affirming 20 App. Div. 483, affirming 19 Misc. 96; *Matter of Jenny v. Manzer*, 19 Misc. 244, affirmed (without opinion) 19 App. Div. 627; *Koehler v. Flebbe*, 21 App. Div. 210; *Anchor Brewing Co. v. Burns*, 32 App. Div. 272; *McNeeley v. Welz*, 20 App. Div. 566; *People v. Durante*, 19 App. Div. 292; *Albany Brewing Co., v. Barckley*, 42 App. Div. 335.

The rights of such assignees as affected by the liabilities of their assignors are considered in *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 Misc. 527; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *People ex rel. Ochs v. Lyman*, 25 Misc. 217; *Albany Brewing Co. v. Barckley*, 42 App. Div. 335.

The rights and liabilities of the transferee of the certificate under this section, are dependent solely upon his compliance with the requirements in relation to making and filing a new application and bond as upon an original application. *Nieland v. McGrath*, 29 Misc. 682. Compliance with all of such requirements by one to whom a certificate may lawfully be and has been voluntarily assigned by its original holder requires the officer charged with the duty of completing the transfer to give his consent thereto, unless the original holder of the certificate shall have violated the Liquor Tax Law or shall have been convicted, be under indictment, or a complaint under oath shall have been made and be pending against him for violating any provision of this act. *People ex rel. Miller v. Lyman*, 156 N. Y. 407, affirming 27 App. Div. 527. The power to refuse such consent was acknowledged in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, at a time when the statute did not expressly declare any adequate reason therefor, although a complaint that the assignor had violated the law, now a statutory bar to the transfer, was then held to be insufficient.

§ 28. Subdivision 1. Certiorari upon refusal to issue or transfer liquor tax certificates, and of the revocation and cancellation of a liquor tax certificate.—Whenever any officer charged with the duty of issuing or consenting to a transfer of a liquor tax certificate under the provisions of this act shall refuse to issue or transfer the same, such officer shall indorse upon the application therefor, or attach thereto a statement of his reasons for such determination, and shall, if requested, furnish to the applicant a copy of such statement. Such applicant shall have the right to a

writ of certiorari to review the action of such officer. The writ may be issued by, returnable to, and heard by a county judge of the county, or a justice of the supreme court of the judicial district in which the premises are situated in which the applicant desires to carry on the business of trafficking in liquors. If the writ be granted, the officer to whom it is directed shall in his return thereto, include copies of all the papers on which his action was based, and a statement of his reasons for refusing to grant such application. If such judge or justice shall upon the hearing determine that such application for a liquor tax certificate or for a transfer has been denied by such officer without good and valid reasons therefor, and that under the provisions of this act such liquor tax certificate should be issued or transferred, such judge or justice may make an order commanding such officer to grant such application and to issue or transfer such liquor tax certificate to such applicant upon the payment of the tax or fee therefor.

Subdivision 2. At any time after a liquor tax certificate has been issued to any corporation, association, copartnership or person in pursuance of this act, under subdivision one, two, three, four, five or six of section eleven said liquor tax certificate may be revoked and cancelled if material statements in the application of the holder of such certificate were false, or if the consents required by section seventeen are not properly filed as required by said section or if the holder of said certificate was not for any reason entitled to receive or hold the same, or traffic in liquors, or if any provision of this act is violated at the place designated in said certificate as the place where such traffic is to be carried on by the holder of said certificate, or by his agent, servant, bartender or any person whomsoever in charge of said premises, or if the holder of said certificate shall violate any of the provisions of this act at any place. For the purpose of obtaining such an order the state commissioner of excise, the deputy state commissioner of excise, or any citizen of the state may present a verified petition to a justice of the supreme court, or a special term of the supreme court of the

judicial district or the county judge of the county in which such traffic in liquors is designated to be carried on, or in which the holder of such certificate resides, or if such holder of a liquor tax certificate is authorized to traffic in liquor under subdivision four or five of section eleven of this act, to a justice of the supreme court of the judicial district in which the principal office within this state of the corporation, association, copartnership or person is located, for an order revoking and cancelling such certificate upon either or all of the grounds hereinbefore stated. Such petition shall state the facts upon which such application is based. Upon the presentation of the petition, the justice, judge or court shall grant an order requiring the holder of such certificate, and the officer who issued the same, or his successor in office, to show cause before him, or before a special term of the supreme court of the judicial district, on a day specified therein, not more than ten days after the granting thereof, why an order revoking and cancelling such liquor tax certificate should not be granted; and said order shall also contain an injunction restraining the said certificate-holder from transferring or surrendering such certificate until the final determination of the proceedings. A copy of such petition and order shall be served upon the holder of such certificate, and the officer issuing the same, or his successor in office, in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice, judge or court before whom the same is returnable shall grant such order revoking and cancelling the said liquor tax certificate, unless the holder of said liquor tax certificate shall present and file a verified answer to said petition, which answer raises an issue as to any of the facts material to the granting of such order, in which event the said justice, judge or court shall hear the proofs of the parties and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition or answer, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice, judge or court. If the said evidence establishes any of the facts hereinbefore set forth

as sufficient to revoke and cancel a certificate, an order shall be granted by said justice, judge or court revoking and cancelling such certificate. Said order shall also provide that the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, shall forthwith surrender said certificate to the officer who issued the same, or to his successor in office. A criminal prosecution and conviction for any violation of the liquor tax law shall not be a condition precedent to the granting of an order revoking and cancelling any liquor tax certificate for any violation of this act. Upon the entry of such order in the county clerk's office of the county in which the traffic in liquors is authorized to be carried on under the certificate so revoked, and filing a copy thereof with the officer who issued such certificate, or his successor in office, and the service of a certified copy thereof upon the holder of said liquor tax certificate, or such substituted service as the court, judge or justice may direct, all the rights of the holder of said liquor tax certificate under such certificate, to traffic in liquors or to any rebate thereon under this act, shall cease; and the holder of said liquor tax certificate, or any other person having such certificate in his possession or under his control, upon whom service of a certified copy of said order shall be made in like manner, shall immediately surrender said certificate to the officer who issued the same, or to his successor in office. The neglect or refusal on the part of any person to surrender said certificate in pursuance of such order immediately upon the service thereof, shall be a contempt of court, punishable in the manner provided by the code of civil procedure. Costs upon such proceedings may be awarded in favor of and against any party thereto, in such sums as in the discretion of the justice, judge or court before which the petition is heard, may seem proper.

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367.

Nature of the writ of certiorari to review action of county treasurer or special deputy commissioner of excise in refusing to issue or transfer liquor tax certificates.—To review the determination of an officer in refusing to issue or transfer a liquor tax certificate, recourse should not be made to a writ of mandamus but to a writ of

certiorari as provided by this section. *People ex rel. Cole v. Ingersoll* and *People ex rel. Hyde v. Ingersoll*, unreported decisions of *Smith, J. S. C. This writ is only intended for cases where a county treasurer or other officer has the power and is charged with the duty of issuing or transferring a liquor tax certificate but has failed or refused so to do. The writ issues to the officer and only his proceedings are the subject of review. If the application for a liquor tax certificate is correct in form and does not show on its face that the applicant is prohibited from trafficking in liquor under the subdivision of § 11 under which he applies nor at the place where the traffic in liquor is to be carried on, etc., etc., the officer to whom it is presented having only the powers and duties of a ministerial officer may not inquire into the truth or falsity of the statements therein contained and upon his refusal to issue the certificate, the judge or justice before whom the writ of certiorari to review his determination is returnable will only review the exercise of the officer's ministerial duties imposed under the statute and will not assume judicial powers with which the officer was not vested to determine whether as a matter of fact the applicant may lawfully receive and traffic in liquors under the certificate applied for. *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909. Hence, if an application is made for a liquor tax certificate contrary to the result of the vote upon the local option questions submitted under § 16 of this act, the officer having no authority to question the regularity of such submission must refuse to issue the certificate, and the judge or justice before whom a writ of certiorari to review such determination is returnable, has no power to inquire into the validity of the election, it being no part of his proceedings, or to direct the writ to issue to the election officers requiring them to make return of their proceedings in relation thereto. The legality of the vote upon the local option questions must be decided in a direct proceeding in which the court has power to look behind the record and decide according to the facts upon any essential question. *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188; *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Redfield v. Walker*, 42 App. Div. 624 (no opinion); *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Spith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465.

The original provision of this section making the decision of a judge or justice final as appears in *People ex rel. Holz v. O'Grady*, 12 App. Div. 625 (no opinion), was repealed by L. 1897, chap. 312.

Certiorari to review determinations based upon the form of the application.—The ministerial character of the county treasurer's functions under § 19 when an application for a liquor tax certificate does not show on its face that it should be refused is illustrated in *People ex rel. Action v. Corkhill*, unreported decision of *Richardson, Seneca

* Opinion on file in Department of Excise.

Co. J., where a writ directed the issuance of a certificate for a place near a state hospital, at which, apparently, the traffic in liquors could not be carried on except in violation of § 24, sub. 1, although it was subsequently held not to be such a place. *Matter of Salisbury v. Action*, 19 Misc. 340. Similarly the issuance of a certificate for a place in the vicinity of a poor house was directed by writ of certiorari. *People ex rel. Hartigan v. Macy*, unreported decision of *Longley, Columbia Co. J. In *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of *Keogh, J. S. C., the Special Term sustained the refusal of the county treasurer to issue a certificate for a place which, according to the application statement was within 200 feet of three dwellings, because the owners of one dwelling, upon whose consent the applicant relied, had withdrawn such consent by written notice thereof prior to the presentation of the application to the county treasurer. On appeal the determination of the county treasurer was affirmed, but upon the further ground that he acted judicially in determining how many consents were required by § 17, sub. 8, and that because he had determined there were actually five instead of three dwellings within 200 feet of the premises in question, the applicant was not entitled to the certificate, even though the consent thus withdrawn should be counted. See note under § 19 for present powers and duties of county treasurers in this respect. In *People ex rel. Belden Club v. Hilliard*, 28 App. Div. 140, affirming 50 N. Y. Supp. 909, a special deputy commissioner of excise was directed to issue a certificate to a fake club regardless of its undoubted purpose to evade certain provisions of the law if possible. The certificate was issued but almost immediately revoked and cancelled because of the offenses anticipated. *Matter of Lyman v. Belden Club*, 33 App. Div. 640. In *People ex rel. Sweeney v. Lammerts*, 18 Misc. 343, affirmed (without opinion) 14 App. Div. 628, and in *People ex rel. Bagley v. Hamilton*, 25 App. Div. 428, reversing 21 Misc. 375, the refusal of county treasurers to issue certificates for places deprived of their privileged character under sections 17 and 24, respectively, on account of the abandonment of the traffic in liquors thereat was sustained. Upon a review of the determination by a special deputy commissioner of excise that unless an application statement was accompanied by the consent of the owner of the premises where traffic in liquors was to be carried on, a liquor tax certificate should not be granted to the applicant who was not occupying the same premises for such traffic on March 23, 1896, the writ was denied. *People ex rel. Reusse v. Michell*, unreported decision of *Dickey, J. S. C.

Certiorari to review determinations in relation to the amount of excise taxes due.—Liquor tax certificates improperly refused because of the alleged insufficiency of excise taxes paid pursuant to § 11 and § 12 have been secured by resorting to the writ of certiorari

herein provided. *People ex rel. Cramer v. Medberry*, 17 Misc. 8; *Matter of Steenburgh v. Grippin*, 24 Misc. 1; *Matter of McGreivay v. Grippin*, 37 App. Div. 66, affirmed (without opinion) 161 N. Y. 645; *Matter of DeGraff v. Clemons*, 37 App. Div. 626 (no opinion); *Matter of Matthews v. Clemons*, 37 App. Div. 626 (no opinion), affirmed (without opinion), 161 N. Y. 645; *People ex rel. Briggs v. Lyman*, 48 App. Div. 484.

See also *People ex rel. Rochester Whist Club v. Hamilton*, 17 Misc. 11.

Certiorari to review disapproval of sureties on bonds.—The rejection of a bond as insufficient on account of sureties that did not meet the approval of the officer charged with the duty of issuing the liquor tax certificate applied for has never been the cause of litigation.

Certiorari to review determinations based upon local option.—The refusal of a county treasurer to issue a certificate in a town wherein no licenses were actually in force on March 23, 1896, was sustained in *People ex rel. Richardson v. Sackett*, 17 Misc. 405. A special election for the submission of the local option questions in such town immediately after said date resulting in favor of license was, in a subsequent certiorari proceeding to compel the issuance of the certificate, held to be irregular because the polls were not open from sunrise to sunset and the refusal of the certificate was sustained because the local option questions had not yet been lawfully submitted and the town was still a "no license" town. *People ex rel. Richardson v. Sackett*, unreported decision of *Russell, J. S. C. The power to hold a special town meeting for the submission of these questions immediately after March 23, 1896, simply because the first annual town meeting after said date could not be held for nearly a year was considered and denied in a proceeding to compel the issuance of a certificate pursuant to the result of a special election held in a previously "no license" town. *People ex rel. Thomas v. Sackett*, 15 App. Div. 290, reversing 17 Misc. 406. The local option questions having been submitted at the first annual town meeting after the passage of the Liquor Tax Law it was held in *People ex rel. Fisher v. Hasbrouck*, 21 Misc. 188, that the regularity of such submission could not be attacked collaterally in a proceeding under this section. The correctness of this ruling has already been above referred to in discussing the nature of a writ of certiorari. The decisions considered in connection therewith also involved the sufficiency of the statements which were then filed by town clerks with certificate issuing officers to give them notice of the result of a vote upon the local option questions. *People ex rel. Leonard v. Hamilton*, 42 App. Div. 212, affirming 27 Misc. 308; *People ex rel. Clint v. Hamilton*, 27 Misc. 360; *People ex rel. Smith v. Foster*, 27 Misc. 576; *People ex rel. Smith v. Hamilton*, 29 Misc. 465, but see *Matter of Getman*, 28 Misc. 451, also *People ex rel. Decker v. Decker*, 28 Misc. 699, affirmed 48 App. Div. 638, where the legality of an election at which the local option questions were submitted was considered by consent of the parties upon undisputed facts.

* Opinion on file in Department of Excise.

Certiorari to review refusal to transfer certificate.—Section 27 originally contained no express restrictions in relation to the transfer of liquor tax certificates from one person to another. However, in *People ex rel. Ryan v. Manzer*, 18 Misc. 292, it was held that a county treasurer's right to withhold his consent to such transfer was apparent from the provisions of this section which provides the method of reviewing the action of the treasurer in case he declines. In that case the restrictions then contained in § 25 relative to the surrender and cancellation of the certificate were applied to § 27. As thus construed, no adequate reason then appeared why the transfer should not be assented to, and the writ was granted.

Proceedings to revoke and cancel certificates.—Under previous excise laws licenses were issued at the discretion of excise commissioners. Under this act the duties of certificate issuing officers are ministerial, the applicant's right to a liquor tax certificate being dependent upon compliance with certain statutory preliminaries, regardless of his legal right to traffic in liquors thereunder. The officer's duty ends with the issuance of a certificate. *Matter of Seymour v. Van Evera*, 47 App. Div. 320. If a certificate has been unlawfully obtained or if a certificate holder does not conduct the business of trafficking in liquor thereunder in accordance with the provisions of the Liquor Tax Law, any citizen of the State may apply to the courts for an order revoking and cancelling such certificate which must be granted upon proof of any circumstances specified in this section as being sufficient reason therefor. All rights by virtue of the certificate are thereby forfeited. The character of these rights and the constitutionality of the provisions relative to their forfeiture have already been considered (see note under § 25) in connection with the following proceedings under this section. *Matter of Lyman v. Young Men's Cosmopolitan Club*, unreported decision of *Beekman, J. S. C., 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Gramercy Club*, unreported decision of *Russell, J. S. C., affirmed 28 App. Div. 209; *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 98, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C.; *Matter of Lyman v. Salatino*, 44 App. Div. 507, affirming 27 Misc. 327; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion); *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. —; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387.

In the case last mentioned, Justice Hardin writing the opinion of the court, says: "Power to revoke certificates granted under the Liquor Tax Law is conferred upon Special Terms of the Supreme

Court or a justice of that court and it is made the duty of such justice or of the court to act and to revoke and cancel certificates where the holder has failed to comply by truthful statements in his application or otherwise with the provisions of the law. Evidently the legislature intended the action to be summary and was designed to furnish a ready and quick remedy for failure to comply with the provisions of the law." *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387.

Basis for revocation proceedings.—Most of the proceedings instituted under this section have involved only well established questions, so that comparatively few opinions have been written and not many appeals have been taken. Proceedings in which opinions have been written or which have been decided on appeal may be classified according to the reasons assigned in their respective petitions why the certificates attacked were not lawfully obtained or held as follows: Because of false statements as to persons interested or to become interested in the business to be conducted under the certificate applied for. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Steiner v. McGoldrick*, unreported decision of *Bookstaver, J. S. C.; *Matter of Sanders v. Mahoney*, unreported decision of *Gildersleeve, J. S. C. Because of false statements as to certificate holders citizenship. *Matter of Mosher v. Scheib*, 16 App. Div. 379. Because of false statements and failure to comply with § 17, sub. 8, by securing the consent of the owners of two-thirds of the dwellings within prescribed limits. *Matter of Russell v. Noonan*, unreported decision of *Stover, J. S. C.; *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Hyde v. McAllister*, unreported decision of *Woodward, J. S. C.; *Matter of Aldous v. Goodwin*, unreported decision of *Russell, J. S. C.; *Matter of Keene v. Toole*, unreported decision of *McLennon, J. S. C.; *Matter of Smith v. Merrill*, unreported decision of *Dickey, J. S. C.; *Matter of Harder v. McNamee*, unreported decision of *Edwards, J. S. C.; *Matter of Wicker v. Underhill*, 17 Misc. 19; *Matter of Ritchie v. Samuely*, 18 Misc. 341; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of McVickar v. Riley*, 21 Misc. 383; *Matter of Ruland v. Considine*, 21 Misc. 504; *Matter of Lyman v. Gillett*, 23 Misc. 710; *Matter of Livingston v. Shady*, 24 App. Div. 51, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Garrison*, 24 Misc. 552; *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Lyman v. Baldwin*, 26 Misc. 568; *Matter of Klein v. Horey*, 37 App. Div. 633 (no opinion); *Matter of Sherry v. Van Ansdale*, 25 Misc. 361; *Matter of Kessler v. Cashin*, 28 Misc. 236, affirmed (without opinion), 44 App. Div. 625; *Nieland v. McGrath*, 29 Misc. 682; *Matter of Klevesahl v. Perry*, 30 Misc. 361; *Matter of Wood v. Victory*, 40 App. Div. 619, affirming (without opinion) unreported decision of *Garretson,

J. S. C.; *Matter of Leet v. King*, 43 App. Div. 622, (no opinion); *Matter of Antisdale v. Rifenburg*, 43 App. Div. 623, (no opinion); *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Holmes v. Henschel*, unreported decision of *Smith, J. S. C.; *Matter of Seymour v. Van Evera*, 47 App. Div. 320; *Matter of Halbran v. Lenz*, unreported decision of *McAdam, J. S. C.; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Auerbach v. Johannsen*, 31 Misc. 44; *Matter of Auerbach v. Johannsen*, 31 Misc. 46; *Matter of Flanagan v. Harris*, 49 App. Div. 99, affirming unreported decision of *Garretson, J. S. C.; *Matter of Tonatio v. Deperino*, 49 App. Div. 84; *Matter of Feist v. Locke*, unreported decision of *Bischoff, J. S. C.; *Matter of Harper v. Keller*, 30 Misc. 663; *Matter of Herse v. Savage*, unreported decision of *Lambert, J. S. C.; *Matter of Van Vleck v. Coonan*, unreported decision of *Bischoff, J. S. C. Because of false statements and because the certificate holder was not entitled to receive or hold a certificate to traffic in liquors thereunder within the prescribed distance of a state hospital contrary to the provisions of § 24, sub. 1. *Matter of Salisbury v. Action*, 19 Misc. 340; *Matter of Salisbury v. Lyons*, 19 Misc. 340. Because of false statements and because the applicant was not entitled to receive or hold the certificate and traffic in liquors thereunder within 200 feet of a church or school house contrary to the provisions of § 24, sub. 2. *Matter of Zinzow v. Schmidt*, 18 Misc. 653; *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Lyman v. Korndorfer*, 29 App. Div. 390; *Matter of Lyman v. Wichman*, unreported decision of *Stover, J. S. C.; *Matter of Holden v. McCusker*, 23 Misc. 446; *Matter of McCusker v. McCusker*, 47 App. Div. 111; *Matter of Lyman v. Fuhrmann*, 34 App. Div. 389, affirming unreported decision of *McLean, J. S. C.; *Matter of Lewis v. Pilchen*, 26 Misc. 532; *Matter of Hilliard v. Kissell*, unreported decision of *Truax, J. S. C.; *Matter of Lyman v. Lazarowicz*, unreported decision of *Truax, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. Because of false statements and because the certificate holder was not entitled to receive or hold a certificate and traffic in liquors thereunder contrary to the local option provisions of § 16. *Matter of Wilbur v. Bennett*, *Matter of Wilbur v. Jackson*, *Matter of Wilbur v. Welling*, unreported decisions of *Stover, J. S. C.; *Matter of Nobles v. Young*, 24 App. Div. 632, (no opinion); *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v. Wilcox*, 29 Misc. 29; *Matter of Barnard v. Rivers*, 48 App. Div. 423. Because of false statements and because the certificate holder was not entitled to receive a liquor tax certificate authorizing the traffic in liquors as the keeper of a hotel. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Rifenburg*, 43 App. Div. 623, (no opinion); *Matter of Barn-*

ard v. Rivers, 48 App. Div. 423; *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C.; *Matter of Lyman v. McCarthy*, unreported decision of *Keneflick, J. S. C. *Matter of Lyman v. Speidel* — App. Div. —. Because of the unlawful sale of liquors on Sunday and between the hours of one and five a. m. on other days in violation of clauses "a" and "b" of § 31. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; see also unreported decision of *Beekman, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Belden Club*, 33 App. Div. 640, (no opinion); *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387; *People ex rel. Smau v. McGowan*, 44 App. Div. 30; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. —; *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion). Because of unlawful traffic in liquors in violation of clause "h" of § 31 by maintaining screens, curtains or booths. *Matter of Bradley v. Hall*, 22 Misc. 301; *Matter of Remington v. Weiland*, 41 App. Div. 625, (no opinion); *Matter of Lyman v. Sunderland*, — App. Div. —, (no opinion). Because of the unlawful traffic in liquor within 30 days after the surrender of a liquor tax certificate for cancellation and rebate under § 25. *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; *Matter of Lyman v. Maloney*, 28 Misc. 385. Because of the unlawful traffic in liquor to be drunk on premises for which there has been issued only a certificate authorizing the traffic in liquor not to be drunk on the premises where sold. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion). Because of unlawful traffic in liquors at a place other than that for which a liquor tax certificate is issued. *Matter of Lyman v. Malcolm Brewing Co.*, 161 N. Y. 119; 160 N. Y. 96, affirming 40 App. Div. 46, affirming unreported decision of *Smith, J. S. C. Because the holder of a certificate or a person in his employ had been convicted of a felony. *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301.

By whom revocation proceedings may be instituted.—The proceeding authorized by this section is primarily a citizen's remedy to protect individual property rights or personal interests from loss or injury resulting from the unlawful traffic in liquor. A county treasurer or special deputy commissioner of excise is not chargeable with the duty

of procuring a judicial revocation of the certificate unlawfully procured from him, *Matter of Seymour v. Van Evera*, 47 App. Div. 320, although such an officer may, as a citizen, institute a proceeding under this section. *Matter of Sherry v. Van Ansdale*, 25 Misc. 361. The explicit language of this section is that not only the State Commissioner of Excise and the Deputy State Commissioner of Excise, but "any citizen of the state" may present his verified petition as the basis for an order to show cause why a certificate should not be revoked and cancelled. *Matter of Lyman v. Gillett*, 23 Misc. 710.

The qualification required of the petitioner in injunction proceedings under § 29 that he be a taxpayer as well as a citizen is not required of the moving party under this section, *People ex rel. Smaw v. McGowan*, 44 App. Div. 30, to the contrary, as held in *Matter of Halbran v. Canavan*, 30 Misc. 515, and *Matter of Halbran v. Donnelon*, 30 Misc. 517. It is immaterial that a petitioner in proceedings to revoke a certificate obtained without the consents required by § 17, sub. 8, is not the owner of a dwelling within the prescribed distance of a place where the traffic in liquor is carried on or even in the same residential locality and is without pecuniary interest. *Matter of Wood v. Victory*, unreported decision of *Garretson, J. S. C., affirmed (without opinion), 40 App. Div. 619; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion) 44 App. Div. 625. Neither are the motives by which a petitioner is actuated in commencing these proceedings material or pertinent because "it is the duty of the court to comply with the requirements of the statute without regard to any feelings of rancor or spite between the parties." *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion), 39 App. Div. 671; *Matter of Holden v. McCusker*, 23 Misc. 446.

Against whom revocation proceedings may be instituted.—The order granted as the basis for revocation proceedings requires the "holder" of the certificate and the officer who issued the same or his successor in office to show cause why it should not be revoked and cancelled. The latter is a statutory defendant and should always be made a party to the proceeding. The phrase "holder of a certificate" is held to mean "the person authorized to sell liquors under it and cannot fairly be held to mean a corporation who may chance to have an assignment of it as collateral security for a loan." *Matter of Lyman v. Fagan*, 26 Misc. 300. Such assignee was therefore held not to be a necessary party in the proceeding to revoke a certificate surrendered for cancellation and rebate under § 25; *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Mitchell v. James*, 41 App. Div. 271; although when made a party and, as such, appears in the proceeding, it comes under the jurisdiction of the court; *Matter of Lyman v. Maloney*, 28 Misc. 385; and may become liable for costs. *Matter of Bradley v. Hall*, 22 Misc. 301. When prior to the commencement of proceedings

under this section, a certificate has been transferred pursuant to § 27, the transferor to whom it was issued is no longer the holder of the certificate and proceedings instituted against him because of false statements made in his application for the certificate may not be maintained either against him alone or by bringing in the transferee as a party to the proceeding. The transferee's rights and liabilities are dependent solely upon his compliance with the conditions of § 27 and the requirements of § 17 and § 18 as upon an original application. *Nieland v. McGrath*, 29 Misc. 682.

A proceeding instituted by one citizen is not a bar to the commencement of a subsequent proceeding by another citizen against the same certificate holder upon the same grounds, especially where the first proceeding is discontinued on account of the petitioner's death or decided upon stipulated facts which favor the defendant. *Matter of McCusker v. McCusker*, 47 App. Div. 111; *Matter of Halbran v. Donnellon*, 30 Misc. 517. See *Gottschalk v. Schock*, 36 App. Div. 638; *Matter of Sullivan*, 31 Misc. 1.

Costs in revocation proceedings.—This section provides that costs may be awarded in these proceedings in favor of or against any party to the proceeding "in such sums as in the discretion of the justice or court before which the petition is heard, may seem proper." It appears from the decisions that where no issues of fact were raised and the proceedings have been disposed of upon the return of the order to show cause, it has been customary to award a reasonable specified amount of costs to the successful party. If issues of fact are raised by the defendant and a referee has been appointed to take the proof of the parties for the convenience of the court, it has been the usual practice either to award to the successful party a specified sum as costs in addition to taxable disbursements or to award costs and disbursements pursuant to § 3240 of the Code of Civil Procedure. As explained in the *Matter of Feist v. Locke*, unreported decision of *Bischoff, J. S. C., where, after an order had been granted revoking and cancelling a certificate "with costs," an application for an extra allowance was refused, "the term 'costs' has a definite meaning, and can only relate to the items fixed by statute as allowable by way of costs. Under the Liquor Tax Law (§ 28, sub. 2) 'costs' may be awarded in a proceeding of this character 'in such sums as in the discretion of the justice * * * may seem proper,' but the measure of costs thus to be awarded must be limited in a special proceeding as in an action (Code, § 3240), to the items authorized by § 3251. 'Costs' include disbursements (Code, § 3256), but nothing further, in the absence of an express provision for the award of an allowance in addition to costs."

The discretion in the exercise of which costs may be awarded under this section is a judicial discretion and when improperly exercised may be reviewed on appeal. To compel a county treasurer as a party de-

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fendant in a citizen's proceeding to pay costs and disbursements out of excise moneys is manifestly improper. *Matter of Seymour v. Van Evera*, 47 App. Div. 320.

Although the recovery of costs and disbursements is discretionary with the court, yet the right thereto is substantial enough to entitle a petitioner to have his proceedings finally determined even if the certificate sought to be revoked has expired by its own limitations. *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275.

Practice. Evidence.—Without any attempt at a complete statement of the method of procedure under this section, reference is here made to some of its provisions and to certain questions of practice which have been judicially determined in connection therewith. The sufficiency of the petition is the first matter of importance. The petitioner's citizenship ought to be alleged. But see *Matter of Chase v. Perewé*, — App. Div. — (no opinion). The execution and filing of the application statement and bond as well as the payment of the tax assessed upon the business of trafficking in liquors to be conducted by the applicant should also be alleged and a copy of the application should be attached to and made a part of the petition whenever the same is material. Previous application statements to which reference has been made should be likewise pleaded when material. The issuance of the certificate should also be set forth showing particularly the date upon which it was issued, its number, the name of the corporation, association, copartnership or person to whom and the exact place for which it was issued. The reasons why the certificate should be revoked and cancelled should then be specifically alleged. In support of these allegations, there should be stated the facts which, if true, entitled the petitioner to the relief sought. The court is precluded from considering any other grounds for relief. *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Halbran v. Canavan*, 30 Misc. 515. If the unlawful traffic in liquor is the basis of the proceeding, particulars as to the time and place where such violations occurred, what liquors were sold, if any, and the names of the persons by whom and to whom liquors were sold, if known to the petitioner, should be sufficiently set forth as to advise the certificate holder of the offenses complained of without unnecessarily disclosing the petitioner's evidence. In alleging violations of clauses "a," "b," "c" and "d" of § 31, it is unnecessary to negative the exceptions to the general provisions thereof in favor of certain hotel keepers, pharmacists and social clubs. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408,

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affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Lyman v. Perlmutter*, — App. Div. —, affirming unreported *referee's decision. If the applicant has untruthfully or insufficiently answered a material question in his application statement or absolutely failed to answer the same, *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533, *Matter of Lyman v. Speidel*, — App. Div. —, which, if correctly answered would have required the certificate issuing officer to refuse the certificate, the question and the answer, if any, should be alleged. *Matter of Halbran v. Canavan*, 30 Misc. 515. The materiality and falsity of the resulting statement should then be alleged and facts showing in what respects such statement is both material and false should be sufficiently set forth as to advise the certificate holder of the grounds for the proceeding. If non-compliance with the provisions of § 17, sub. 8, relating to the procurement of dwelling owners consent is the basis of a proceeding an additional affirmative allegation to that effect should be made in the petition. *People ex rel. Anderson v. Hoag*, 11 App. Div. 74, affirming unreported decision of *Keogh, J. S. C.; *Matter of Lyman v. Gullett*, 23 Misc. 710; *Matter of Johnson v. Mayle*, 18 Misc. 498; *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Kessler v. Cashin*, 28 Misc. 336, affirmed (without opinion), 44 App. Div. 625; *Matter of Halbran v. Canavan*, 30 Misc. 515, Note the recent amendment of sub. 5 of § 17 by L. 1900 chap. 367.

The petition should be verified as prescribed in § 526 of the Code of Civil Procedure. *People ex rel. Smaw v. McGowan*, 44 App. Div. 30.

Application for the order to show cause may be and often is made to a Special Term of the Supreme Court, but the order is usually granted by a justice of said court, as such, or by a county judge. It should be returnable not more than ten days thereafter. *Matter of Moser v. Scheid*, 10 App. Div. 379; *Matter of Halbran v. Lenz*, unreported decision of *McAdam, J. S. C. Such order should be served upon the certificate holder and the officer who issued the same or his successor in office not less than five days before its return day, either personally or by such substituted service as the court or justice may direct. When, however, due personal service upon the certificate holder has been impossible and upon the return day other parties defendant in the proceeding have appeared and the court has made further provision for such service and adjourned the proceeding to a subsequent date, it should not be said that the order to show cause was not returnable within ten days from the granting thereof. *Matter of Lyman v. Maloney*, 28 Misc. 385.

Upon the day specified in the order to show cause, the justice, judge or court before whom the same is returnable, shall grant an order revoking and cancelling the liquor tax certificate, which is the subject

of the proceeding, unless its holder shall present and file a verified answer to the petition, which raises an issue as to any of the facts material to the granting of such an order. If affidavits in support of the petition have been served with it, the certificate holder should file with his verified answer, affidavits in proof of his allegations therein controverting all of the material facts alleged in the petition and the affidavits filed therewith. If one or more sufficient grounds for the proceeding as alleged in the petition upon information and belief and positively shown in supplementary affidavits served therewith remain unchallenged in opposing affidavits, the appointment of a referee to take the proof of the parties relative to other undisputed facts is unnecessary and should not be directed. *Matter of Bridge v. Mohrmann*, 25 Misc. 213, affirmed 36 App. Div. 533; *Matter of Auerbach v. Johannsen*, 31 Misc. 44. When all of the material allegations and facts set forth in the petition are denied, the court may take testimony in relation thereto or may appoint a referee for that purpose. *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed — N. Y. —; *Matter of Sanders v. Mahoney*, unreported decision of *Gildersleeve, J. S. C.; *Matter of Halbran v. Donnellon*, 30 Misc. 517; *Matter of Halbran v. Canavan*, 30 Misc. 515; *Matter of Van Vleck v. Coonan*, unreported decision of *Bischoff, J. S. C. A referee so appointed has no judicial powers, not even authority to pass on questions of evidence, and makes no report except to certify to the court a copy of the testimony taken by him. For this reason when the credibility of witnesses is involved and their examination in the presence of the deciding tribunal is desirable, the proceeding should be brought before a justice or judge who can take the testimony instead of appointing a referee as necessity usually requires. *Matter of Lyman v. Veeder*, 29 Misc. 524. As far as possible hearings before a referee should be held from day to day, *Matter of Halbran v. Canavan*, 30 Misc. 515, in order to make effectual these provisions of the statute, which were "designed to furnish a ready and quick remedy for failure to comply with the provisions of the law." *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed — N. Y. —. The evidence having been taken by a referee, a final motion for the relief sought should then be made before the court or justice specified in the order of reference upon eight days notice or such other notice as may also be provided for in said order.

If by a preponderance of evidence, for this is a civil proceeding and the rules of civil procedure apply, *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671, the petitioner establishes one or more of the grounds specified in his petition and set forth in the statute as suffi-

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cient for the cancellation of the certificate, it will be the duty of the court to comply with the statute and grant the relief sought without regard to extraneous circumstances, *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed — N. Y. —; *Matter of Barnard v. Rivers*, 48 App. Div. 423, such as the loss of rebate value of the certificate, or the acts of the county treasurer in issuing a certificate which ought to have been refused, *Matter of Lyman v. Wells*, 28 Misc. 278; *Matter of Clement v. Wilcox*, 29 Misc. 29, or on account of the petitioner's unworthy motives, *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671, or whether a material false statement was not made intentionally and with the view of deceiving the certificate issuing officer, the faith of the applicant being immaterial if the statement be material and false. *Matter of Fall v. Meehan*, 26 Misc. 611, affirmed (without opinion) 39 App. Div. 671; *Matter of Harper v. Keller*, 30 Misc. 663.

To establish such violations of the law as would make a certificate holder liable to the forfeiture of his certificate, it is not always necessary to prove that they were committed by him personally. Even before the recent amendment of this section it was held that the wrongful acts of other persons might subject him to the civil penalties of this section under circumstances which would not affect his liability criminally. In the *Matter of Lyman v. Veeder*, 29 Misc. 524, the court says that "The law casts upon the holder of the certificate something more than the mere giving of instructions to obey the law. He is required to be active, diligent and watchful to see that his orders are obeyed." See also *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Michell v. James*, 41 App. Div. 271; *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion).

The burden of proof seems to rest upon the petitioner as soon as the certificate holder has shown cause why his certificate should not be revoked and cancelled as demanded in the petition. But as it was unnecessary to negative the exceptions to the general provisions of clauses "a," "b," "c" and "d" of § 31, in alleging violations thereof, so it is unnecessary for the petitioner to prove that a prima facie violation of such provisions is not privileged under any of the exceptions in question. That is a matter of defense. A certificate holder claiming the benefit of such exceptions must show his right to commit the acts complained of. *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275. See also *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62;

Lyman v. Perlmutter, — App. Div. —, affirming unreported *referee's decision.

Upon the service of an order revoking a liquor tax certificate, traffic thereunder should immediately cease and the certificate should be surrendered to the officer who issued it, all rights thereunder having been forfeited. Originally no appeal would lie from an order revoking a certificate or dismissing the proceeding, but the provisions restraining such an appeal have been repealed. L. 1897, chap. 312. An appeal does not stay the execution of an order or relieve the certificate holder from liability for contempt of court in refusing or neglecting to surrender his certificate. "The order is self-executing and upon its entry and due service the rights of the holder by virtue of the certificate shall cease. Therefore a stay operating only upon future proceedings cannot affect the legal status of the party as already fixed by law and with or without a stay his further acts under the certificate would be in violation of the penal provisions of the statute. *Matter of Auerbach v. Johannsen*, 31 Misc. 46. The effect of a stay if permissible would ordinarily be to permit the unlawful traffic in liquors to continue for a considerable period, perhaps until the certificate expired and proceedings under this section would be farcical. *Matter of Kessler v. Cashin*, unreported decision of *Russell, J. S. C. See 28 Misc. 336 affirmed (without opinion) 44 App. Div. 625. See also *Matter of Lyman v. Korndorfer*, 60 N. Y. Supp. 76. In connection with this matter, it is proper to remark that no order revoking and cancelling a liquor tax certificate has been thus far reversed.

Upon the reversal by an appellate court of an order dismissing proceedings under this section, it is proper to grant the application and revoke the certificate. *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion) 153 N. Y. 691; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Campbell v. Robinett*, 46 App. Div. 634, affirmed 162 N. Y. —; *Matter of Tonatio v. Deperino*, 49 App. Div. 84.

§ 29. Injunction for unlawfully trafficking in liquors or without liquor tax certificate.—If any corporation, association, copartnership or person shall unlawfully traffic in liquor without obtaining a liquor tax certificate, as provided by this act, or shall traffic in liquors contrary to any provision of this act, the state commissioner of excise, the deputy commissioner, special deputy commissioners, special agents or, except in counties containing a city of the first class, the county treasurer of the county in which the principal office of such corporation, association or copartnership is located, or in which such person resides or traffics

in liquor, or any taxpayer residing in the county, may present a verified petition to a justice of the supreme court or a special term of the supreme court of the judicial district in which such county is situated, for an order enjoining such corporation, association, copartnership or person from trafficking in liquor thereafter. Such petition shall state the facts upon which such allegations are based. Upon the presentation of the petition, the justice or court shall grant an order requiring such corporation, association, copartnership or person to appear before him, or before a special term of the supreme court of the judicial district, on the day specified therein, not more than ten days after the granting thereof, to show cause why such corporation, association, copartnership or person should not be permanently enjoined from trafficking in liquor, until a liquor tax certificate has been obtained, in pursuance of law, or why such corporation, association, copartnership or person should not be permanently enjoined from trafficking in liquors contrary to the provisions of the liquor tax law. A copy of such petition and order shall be served upon the corporation, association, copartnership or person, in the manner directed by such order, not less than five days before the return day thereof. On the day specified in such order, the justice or court before whom the same is returnable shall hear the proofs of the parties, and may, if deemed necessary or proper, take testimony in relation to the allegations of the petition, or appoint a referee to take proofs in relation thereto, and report the evidence to such justice or court. If the justice or court is satisfied that such corporation, association, copartnership or person is unlawfully trafficking in liquor without having obtained a liquor tax certificate, as provided by this act, or contrary to the provisions of this act, an order shall be granted enjoining such corporation, association, copartnership or person from thereafter trafficking in liquor, contrary to the provisions of the liquor tax law, or without obtaining a liquor tax certificate. If, after the entry of such order in the county clerk's office of the county in which the principal place of business of the corporation, association or copartnership is located, or in which the

person so enjoined resides or traffics, and the service of the copy thereof upon such corporation, association, copartnership or person, or such substituted service as the court may direct, such corporation, association, copartnership or person shall, in violation of such order, traffic in liquor, such traffic shall be deemed a contempt of court and punishable in the manner provided by the code of civil procedure. Costs upon the application for such injunction may be awarded in favor of and against the parties thereto in the discretion of the justice or court before which the petition is heard. If awarded against the people of the state of New York, such costs shall be payable by the county treasurer, special deputy or state commissioner, upon the certificate of such justice or court, out of any moneys which may be in his hands, or that may thereafter come into his hands, on account of the tax provided for by this act. No proceeding under this section shall be taken, however, for a violation of section twenty-one of the liquor tax law, against any holder of a liquor tax certificate, who shall have made proper application for a new certificate, during the days of grace allowed under the provisions of said section twenty-one.

Thus amended, L. 1897, chap. 312.

Injunction proceedings.—The method of enforcing the provisions of § 11 relative to the payment of excise taxes and the provisions of § 16 prohibiting the trafficking in liquors contrary to the result of a vote upon the local option questions by means of a remedy herein provided for has not been extensively used. In the *Matter of Michell v. Rother*, unreported decision of *Gaynor, J. S. C., an injunction was granted restraining the agent of a person holding a liquor tax certificate issued for a specified place in Queens county from filling orders or otherwise trafficking in liquor in Kings county, where the excise taxes are much larger, without a proper certificate being issued for a specified place in the latter locality. An application for injunction to restrain the traffic in liquors under a certificate issued prior to an increase of the tax rate occasioned by an enumeration was denied because the statute authorizing the same was not retroactive. *Hillard v. Giese*, 155 N. Y. 702, affirming (without opinion) 25 App. Div. 222, reversing unreported decision of *Lawrence, J. S. C. But an injunction was granted restraining the traffic in liquor under a certificate issued upon payment of excise taxes assessed "in any other place"

* Opinion on file in Department of Excise.

for a place within the limits of an unincorporated village or hamlet, which had been previously enumerated by the State Commissioner of Excise with the result of increasing the excise taxes for such place. *Matter of Lyman v. Bradsted*, 26 Misc. 629.

In a proceeding to restrain the traffic in liquors without a certificate, particularly during certain prohibited hours, a petition which alleges that at a specified place on a specified day between certain hours, and on each and every day thereafter between such hours, a defendant by his agents and employees unlawfully sold liquor to diverse persons male and female in violation of specified provisions of law, is sufficient and a bill of particulars is unnecessary. "The names of the defendant's employees must be better known to defendant than to the plaintiff. As to the names of those who are alleged to have bought liquor at the place in question, it seems to me that it would be requiring plaintiff to disclose his evidence were the court to direct him to give the names of such persons, assuming that he knows them. Furthermore, I think the date and hours are given with sufficient definiteness." *Warren v. Weir*, unreported decision of *Gildersleeve, J. S. C.

In proceedings under this section to restrain the traffic in liquor by holders of liquor tax certificates issued under sub. 1 of § 11 in a town where only the keepers of hotels could conduct the traffic in liquor under such certificates, injunctions were denied it having appeared that while notwithstanding much honest effort to the contrary the hotels in question did not fully comply with the structural requirements of the law when the proceedings were commenced, and that prior thereto slot machines had been maintained in the premises, yet, before the proceedings were determined, the slot machines had been removed and the hotels in question had been properly reconstructed and maintained. "An injunction is of course a preventive remedy. It relates to the future rather than to the past. * * * Whatever consequences might have followed had some other remedy been invoked than an injunction, it seems to me clear that an injunction is not within reach of the petitioner. * * * In other words, all occasion for complaint against the character of the defendant's hotel having now vanished, an injunction will not issue to prohibit the defendant from doing what he has ceased to do and what it is evident he does not intend to do. These views apply not only to the complaint as to the structural conditions of the rooms, but also as to the use of the gambling device known as the nickel-in-the-slot machine. Whatever penalties might have been visited upon the defendant for permitting this machine to be operated during the few weeks it was in his hotel, he having voluntarily removed it and discontinued its use before the commencement of this proceeding, an injunction will not issue to prohibit him from continuing its use." *Matter of Locklin v. Woollett*, 47 App.

*Opinion on file in Department of Excise.

Div. 634, affirming (without opinion) unreported *referee's decision. See also *Matter of Locklin v. Lee*, 47 App. Div. 634, affirming (without opinion) unreported *referee's decision. In *Matter of Locklin v. Woollett* (supra), it is said that the petitioner had a remedy under § 28 to revoke and cancel the defendant's liquor tax certificate, which could have been invoked instead of instituting injunction proceedings. The two proceedings are entirely different, *Matter of Seymour v. Van Evera*, 47 App. Div. 320, and are not exclusive of each other so that they may be contemporaneously maintained. *Matter of Harper v. Keller*, unreported decision of *Bookstaver, J. S. C. See also *Matter of Harper v. Keller*, unreported decision of *Fitzgerald, J. S. C. and *Matter of Harper v. Keller*, 30 Misc. 663.

§ 30. Persons to whom liquor shall not be sold or given away.—No corporation, association, copartnership or person, whether taxed under this act or not, shall sell, deliver or give away or cause or permit or procure to be sold, delivered or given away any liquors to:

1. Any minor under the age of eighteen years; nor to such minor for any other person;
2. To any intoxicated person;
3. To any habitual drunkard;
4. To any Indian;
5. To any person to whom such corporation, association, copartnership or person may be forbidden to sell by notice in writing from the parent, guardian, husband, wife or child of such person over sixteen years of age, or by a magistrate or overseer of the poor of the town; provided, however, that such notice in writing by a magistrate or overseer of the poor of the town shall apply only in the case of a person who is wholly or partly a charge upon the town, which fact shall be stated in such notice;
6. To any person confined in or committed to a state prison, jail, penitentiary, house of refuge, reformatory, protectory, industrial school, asylum or state hospital, or any inmate of a poor-house, or any patient in any colony or institution established for the care or treatment of epileptics, except upon a written prescription from a physician to such institution, specifying the cause for which such prescription is given, the quantity and kind of liquor which is to be furnished, the name of the person for

whom and the time or times at which the same shall be furnished. Such prescription shall not be made unless the physician is satisfied that the liquor furnished is necessary for the health of the person for whose use it is prescribed, and that fact must be stated in the prescription.

Thus amended, L. 1897, chap. 312.

Selling or giving liquors to minors.—The provisions of the Penal Code, § 290, sub. 3, although similar to those of subdivision one of this section, are not repealed by the Liquor Tax Law; and a violator of both sections may be proceeded against under either. *People v. Koenig*, 9 App. Div. 436.

§ 31. Other illegal sales and selling; definitions of "hotel" and "guest;" exceptions; special liquor tax certificates in cities of the first and second class.—It shall not be lawful for any corporation, association, copartnership or person which, or who, has not paid a tax as provided in section eleven of this act and obtained and posted the liquor tax certificate as provided in this act to sell, offer or expose for sale, or give away liquors in any quantity less than five wine gallons at a time; nor, without having paid such tax and complied with the provisions of this act, to sell, offer or expose for sale or give away liquor in any quantity whatever, any part of which is to be drunk on the premises of such vendor or in any outbuilding, booth, yard or garden appertaining thereto or connected therewith. It shall not be lawful for any corporation, association, copartnership or person, whether having paid such tax or not, to sell, offer or expose for sale, or give away, any liquor:

- a. On Sunday; or before five o'clock in the morning on Monday; or
- b. On any other day between one o'clock and five o'clock in the morning; or
- c. On the day of a general or special election, or city election or town meeting, or village election, within one-quarter of a mile of any voting place, while the polls for such election or town meeting shall be open; or
- d. Within two hundred yards of the grounds or premises upon which any state, county, town or other agricultural or horticultural

tural fair is being held, unless such grounds or premises are within the limits of a city containing one hundred and fifty thousand inhabitants or more; or

e. To sell or expose for sale or have on the premises where liquor is sold, any liquor which is adulterated with any deleterious drug, substance or liquid which is poisonous or injurious to health; or

f. To permit any girl or woman, not a member of his family, or to knowingly permit any person who has been convicted of a felony, to sell or serve any liquor upon the premises; or

g. To have open or unlocked any door or entrance from the street, alley, yard, hallway, room or adjoining premises to the room or rooms where any liquors are sold or kept for sale during the hours when the sale of liquors is forbidden, except when necessary for the egress or ingress of the person holding the liquor tax certificate authorizing the traffic in liquors at such place, or members of his family, or his servants, for purposes not forbidden by this act; or to admit to such room or rooms any other person during hours when the sale of liquor is forbidden; or

h. To have during the hours when the sale of liquor is forbidden any screen or blinds, or any curtain or article or thing covering any part of any window, or to have in any window or door any opaque or colored glass that obstructs or in any way prevents a person passing from having a full view from the sidewalk, alley, or road in front of, or from the side, or end of the building, of the bar and room, or any part of such bar and room, in such building where liquors are sold or kept for sale; or to traffic in liquors in any interior bar or room or place not having in the principal door of entrance to such room or bar, a section of such door fitted with clear glass, through which, during prohibited hours and times, a clear, unobstructed view of the bar and room where liquors are sold and kept for sale can be had. And it shall be unlawful to have at any time in the room where liquors are sold any enclosed box or stall or any obstruction which prevents a full view of the entire room by every person present therein; or

i. For the holder of a liquor tax certificate under subdivision four of section eleven to sell liquor except to passengers in actual transit; or

j. To sell liquor in any quantity in a town in which a liquor tax certificate is prohibited under subdivisions one, two and four of section sixteen of this act, as the result of a vote upon "questions submitted;" provided, however, that a grower of fruit or a manufacturer of any liquor produced therefrom, in such town, may sell such liquor in quantities of five gallons or more, but only for delivery outside of such town; or

k. To solicit, accept or procure in a town in which a liquor tax certificate is prohibited under questions one, two and four of section sixteen of this act, as the result of a vote on "questions submitted," an order to deliver or send to another, or for another, liquor in any quantity, where the person for whom such liquor is procured resides in any such town.

The provisions of clauses "a," "b," "c," and "d" of this section are subject, however, to the following exception: The holder of a liquor tax certificate under subdivision two or three of section eleven of this act who is a legally licensed pharmacist may sell liquor for medicinal purposes, only upon the prescription of a duly licensed physician, which prescription shall be preserved by the vendor and pasted in a book and be but once filled, and that only on the day when dated and given, which book shall be kept in the same room where the traffic in liquors is carried on, and shall be open to the inspection of any special agent or peace officer, and such liquors so sold shall not be drunk on the premises where sold, or in any outbuilding, yard, booth or garden appertaining thereto or connected therewith, except when such physician prescribes it to be used upon such premises in case of an accident, and provided further that the physician giving such prescription, shall not be the pharmacist himself nor a member of the corporation, association or copartnership selling such liquor, nor in his or their employ, and such prescription shall not be given unless the physician is satisfied that the liquor to be furnished is necessary for the health of the person for whom it is

prescribed, which fact must be stated in the prescription. Clauses "a," "c" and "d" of this section are subject to the following exception:

The holder of a liquor tax certificate under subdivision one of section eleven of this act who is the keeper of a hotel, may sell liquor to the guests of such hotel, except to such persons as are described in clauses one, two, three, four, five and six of section thirty of this act, with their meals, or in their rooms therein, except between the hours of one o'clock and five o'clock in the morning, but not in the barroom or other similar room of such hotel; and the term "hotel" as used in this act shall mean a building regularly used and kept open as such for the feeding and lodging of guests, where all who conduct themselves properly and who are able and ready to pay for their entertainment, are received if there be accommodations for them, and who, without any stipulated engagement as to the duration of their stay, or as to the rate of compensation, are, while there, supplied, at a reasonable charge, with their meals, lodgings, refreshment and such service and attention as are necessarily incident to the use of the place as a temporary home, and in which the only other dwellers shall be the family and servants of the hotel keeper; and which shall conform to the following requirements, if situate in a city, incorporated village of twelve hundred or more inhabitants, or within two miles of the corporate limits of either:

1. The laws, ordinances, rules and regulations relating to hotels and hotel keepers, including all laws, ordinances, rules and regulations of the state or locality pertaining to the building, fire and health department in relation to hotels and hotel keepers, shall be fully complied with.

2. Such buildings shall contain at least ten bedrooms above the basement, exclusive of those occupied by the family and servants, each room properly furnished to accommodate lodgers, and separated by partitions at least three inches thick, extending from floor to ceiling, with independent access to each room by a door opening into a hallway, each room having a window or windows with not less than eight square feet of surface opening upon a

street or open court, light-shaft or open air, and each having at least eighty square feet of floor area, and at least six hundred cubic feet of space therein; a dining-room with at least three hundred square feet of floor area, which shall not be a part of the barroom, with tables, and having suitable table furniture and accommodations for at least twenty guests therein at one and the same time, and a kitchen and conveniences for cooking therein sufficient to provide *bona fide* meals at one and the same time for twenty guests. The same requirements shall apply to a hotel situate in any other place, except that the number of bedrooms for guests shall not be less than six, and the dining-room shall have not less than one hundred and fifty square feet of floor area, and the kitchen accommodations shall be sufficient for at least ten guests. A guest of a hotel, within the meaning of this exception to section thirty-one of this act, is:

1. A person who in good faith occupies a room in a hotel as a temporary home, and pays the regular customary charges for such occupancy, but who does not occupy such room for the purpose of having liquor served therein; or

2. A person who, during the hours when meals are regularly served therein, resorts to the hotel for the purpose of obtaining and actually orders and obtains at such time, in good faith, a meal therein.

And it is further provided that a corporation or association, organized in good faith under chapter five hundred and fifty-nine of the laws of eighteen hundred and ninety-five, or under any law which, prior to May sixth, eighteen hundred and ninety-five, provided for the organization of societies or clubs for social, recreative or similar purposes, and which corporation or association was actually lawfully organized, and, if a corporation, its certificate of incorporation duly filed, prior to March twenty-third, eighteen hundred and ninety-six, and which at such date trafficked in or distributed liquors among the members thereof, is excepted from the provisions of clauses "a," "b," "c" and "d" of this section. And the provisions of clause "b" of this section is subject to the following exception: In cities on the presenta-

tion by the holder of a liquor tax certificate under subdivision one of section eleven of a permit for trafficking in liquor during the designated hours of one or more specified days, except Sunday, and at a place specified, granted and signed by the mayor of the city and the chief of police, and the payment of a tax of ten dollars for each day, the county treasurer or special deputy commissioner charged with the duty of issuing liquor tax certificates shall issue a special liquor tax certificate for the sale of liquor at the place and during the time so specified, which certificate shall be in the form prescribed and furnished by the state commissioner of excise.

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367.

Liquor traffic unlawful unless licensed.—The amount of the excise tax assessed upon each of the various kinds of traffic in liquors under this act is determined by § 11; § 12 fixes the time of payment; § 17 prescribes the manner in which application shall be made for a liquor tax certificate; § 18 requires security for compliance with the law; and § 21 insists upon the posting of a liquor tax certificate in a proper place. The opening clause of this section declares it to be unlawful not to observe all of these requirements before selling, offering or exposing for sale or giving away liquor in quantity of less than five wine gallons at a time or in a greater quantity any part of which is to be drunk on the premises.

The sale of liquor to be drunk on the premises for which there had been issued only a liquor tax certificate authorizing the traffic in liquors not to be drunk on the premises is considered in the *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 827, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

The sale of liquors at a place for which a liquor tax certificate has been obtained when the same was not and could not be properly posted because of its surrender for cancellation and rebate under § 25, is considered in *Matter of Lyman v. Fagan*, 26 Misc. 300; *Matter of Michell v. James*, 41 App. Div. 271; *Lyman v. Cheever et al.*, 31 Misc. 100.

Traffic in liquor on Sunday and during other prohibited hours.—This section contains a general prohibition upon selling, exposing for sale or giving away liquors on Sunday as well as at certain other specified times and applies to all persons whether they have paid excise taxes or not. *People v. Crotty*, 22 App. Div. 77. The particular clause in which the enactment occurs contains no qualifications whatever. At the end of the section, three exceptions are separately enumerated for the benefit of certain pharmacists, hotel keepers and social clubs.

The exceptions are not interpolated into the body of the clause enacting the general prohibition and need not be negatived in a petition, complaint or indictment where the defendant is charged with the unlawful sale of liquor during any of these prohibited hours. Proof of such sale beyond a reasonable doubt in criminal proceedings and by a preponderance of the evidence in civil proceedings is sufficient to cast upon the party seeking to avail himself of the privilege or exception the burden in criminal proceedings of creating a reasonable doubt and in civil proceedings of proving himself entitled thereto. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *People v. Crotty*, 22 App. Div. 77; *People v. Dippold*, 30 App. Div. 62; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Lyman v. Perlmutter*, — App. Div. — affirming unreported *referee's decision; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *People v. Mueller*, 37 App. Div. 630 (no opinion). Unlawful sales of liquor on Sunday and during other prohibited hours have been the basis of the following proceedings to revoke and cancel liquor tax certificates under § 28. *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed — N. Y. —; *Matter of Kinzel v. Malone*, 28 Misc. 622; *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275; *Matter of Lyman v. Veeder*, 29 Misc. 524; *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion); *Matter of Speidel*, — App. Div. —. As constituting a breach of the conditions of liquor tax bonds, such unlawful sales of liquor have been considered in the following actions: *Lyman v. Broadway Garden, Hotel and Cafe Co., et al.*, 33 App. Div. 130, reversing unreported decision of *Scott, J. S. C.; *Lyman v. Plymouth Social Club et al.*, unreported decision of *Bischoff, J. S. C.; *Lyman v. Unity League et al.*, unreported decision of *Bischoff, J. S. C.; *Lyman v. Shenandoah Social Club, et al.*, 29 App. Div. 459; *Lyman v. Gramercy Club, et al.*, 28 App. Div. 30, 39 App. Div. 661; *Lyman v. Schenck, et al.*, 37 App. Div. 234; *Lyman v. Perlmutter, et al.*, — App. Div. —, affirming unreported *referee's decision. As constituting a misdemeanor punishable under § 34, the unlawful traffic in liquor on Sunday and during other prohibited hours has been the source of much criminal prosecution, little of which, however, has been carried outside of the trial

*Opinion on file in Department of Excise.

court. *People v. Dippold*, 30 App. Div. 62; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Ferranto*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Crotty*, 22 App. Div. 77; *People v. Smith*, 35 App. Div. 624 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion); *People v. Dillon*, 43 App. Div. 623 (no opinion); *People v. Weir*, unreported decision of *Arms, Broome Co. J. The hour for closing bar-rooms is one o'clock as provided by clause "b" instead of twelve o'clock as many municipal or other local ordinances required at the time of the passage of this act. *People v. Weir*, unreported decision of *Arms, Broome Co. J. Likewise are the provisions of the Liquor Tax Law held to supercede special or local laws in respect to jurisdiction for the trial of offenses under this act. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

The phrase "trafficking in liquor" originally contained in § 34, sub. 2, was on account of the definition of that phrase in § 2, in some instances so construed as to limit the jurisdiction conferred upon grand juries and courts of record under § 35, sub. 1, to those violations of the sections specified in § 34, sub. 2, which involved an actual sale of liquors, other violations of those sections, such as the giving away of liquors, etc., being within the jurisdiction of courts of special sessions under § 35, sub. 2. See cases cited in note under § 34. The difficulties occasioned by the ambiguity of this phrase have been obviated by its omission from § 34, sub. 2, as amended by L. 1900, chap. 387, so that any violations of the sections there specified are now triable under indictment pursuant to § 35, sub. 1, except as specified in § 35a.

Regulations as to doors and windows during prohibited hours and the maintenance of booths or stalls at any time.—As above stated prior to the recent amendment of § 34, sub. 2, violations of clauses "g" and "h" of this section were held not to be "trafficking in liquor" although incidents of such traffic, and were therefore under the jurisdiction of courts of special sessions, the penalty therefor being provided in § 34, sub. 5, instead of subdivision 2 of said section. *People v. Palmer*, unreported decision of *Carnahan, Special Monroe Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Wolcott*, unreported decision of *Barnum, Otsego Co. J. However, the phrase was not so strictly construed in *Matter of Remington v. Weiland*, 41 App. Div. 625 (no opinion), where the maintenance of screens and curtains in the windows of the barroom on Sunday was the sole and sufficient basis of the proceeding to revoke and cancel a liquor tax certificate; and in *Matter of Bradley v. Hall*, 22 Misc. 301, where the maintenance of an inclosed stall formed by curtains suspended from wires overhead which prevented a full view of the entire room by persons present therein was deemed to be ample foundation for a similar proceeding.

*Opinion on file in Department of Excise.

See also *Matter of Lyman v. Sunderland*, — App. Div. — (no opinion). The question whether the prohibition against the maintenance of booths or stalls is absolute or whether the same relates only to the use of such booths and stalls for drinking purposes or other purposes which the law seeks to prevent was involved in *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion), a penalty action brought under § 42 where a judgment for the defendant rendered upon a verdict of a jury which had been charged that the unlawfulness of maintaining such stalls depended upon the manner of their use, was reversed.

Permitting girl or woman not member of certificate holder's family and permitting a felon to sell or serve liquors.—The employment of a bartender who had been convicted of a felony was one of the reasons for revoking a liquor tax certificate in *Matter of Johnson v. Fogarty*, unreported decision of *Werner, J. S. C.; *Matter of Bradley v. Hall*, 22 Misc. 301. A contract, by the terms of which a woman not a member of her employer's family should serve the latter's customers with wines and liquors, is not enforceable. *Wilking v. Richter*, 25 Misc. 735.

Although the Liquor Tax Law, § 23, sub. 2, prohibits any minor from trafficking in liquor, it does not contain any express prohibition against permitting a male minor from serving liquors. The Penal Code, however, (§ 290) does prohibit any person from allowing to enter or remain in any place where liquors are sold any child, actually or apparently under the age of sixteen years, unless accompanied by its parent or guardian and the Liquor Tax Law is held not to repeal this section of the Code. *People v. Koenig*, 9 App. Div. 436.

Free lunches.—The provisions of clause "e" of this section of the original act prohibiting the giving away of food to be eaten upon premises where liquor was sold were held to be constitutional. *People ex rel. Bassett v. Warden*, 6 App. Div. 520, affirming 17 Misc. 1, but were repealed by L. 1897, chap. 312.

Hotels. Hotel Keepers. Guests.—Exceptions to the requirements of § 17, sub. 8 and § 24, sub. 2, in favor of certain hotels have already been noted under, or may be found explicitly stated in the sections specified. Reference to § 16 will also disclose provision for the expression of the local option vote upon the right of hotel keepers to traffic in liquor under § 11, sub. 1, as such, when other traffic under that subdivision is prohibited. See particularly *Matter of Barnard v. Rivers*, 48 App. Div. 423.

An exception to the provisions of clauses "a," "c" and "d" of this section permits the keeper of a hotel who is authorized to traffic in liquor to be drunk on the premises, to serve liquor to his guests during hours when the traffic in liquor is otherwise generally prohibited, an exception which must always be pleaded and proved by

one claiming its benefit. (See above note on traffic during prohibited hours).

The statute explicitly defines the term "guest" and prescribes the meaning of the term "hotel" in general and specifies the requirements of the same in particular respecting equipment and structure. In the case of *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J., the court says: "The Liquor Tax Law differs in no material respect from the Excise Law of 1892 as to the sale of liquor to a guest by a hotel keeper, and it seems probable that the legislature in passing both the Excise Law and Liquor Tax Law, intended to leave the matter substantially as it had been ever since the enactment of the revised statutes; the words lodgers or travelers contained in the revised statutes, and used by the courts in construing the act of 1857, being replaced by the word guest in the Excise Law of 1892 and the Liquor Tax Act of 1896. In my opinion, the class of persons to whom such sales on Sunday may lawfully be made has not been enlarged by the recent legislation, and it is not now permissible for a hotel-keeper to sell to any person unless that person occupies towards his house the peculiar relation of guest; unless the purchaser has come to the hotel to receive that protection, hospitality and entertainment which inns have always afforded and which under the law they are obliged to afford to their guests. A person strolling by the entrance of a hotel, who chances to turn in and buy a drink, does not thereby become in my opinion a guest within the meaning of the term in the Liquor Tax Law. Something more must take place; there must be an intention on his part to adopt the inn for the time being, whether long or short, as his abiding place; he must have come *infra hospitium* and be received by the innkeeper in the capacity of a guest and be considered more than a mere purchaser of liquors and cigars, which the innkeeper offers for sale to the general public indiscriminately in the same manner as they are offered for sale by any other person authorized to sell the same." A further explanation of the term "guest" and the circumstances under which such a person may be served with liquors is found in *Matter of Kinzel v. Malone*, 28 Misc. 622, where Justice Werner says: "If a person occupies a room in a hotel in good faith for rest or lodging or actually orders and obtains a meal, he would be a guest, and to such person the hotel keeper may sell intoxicating liquor under his license. But one who takes a room for a brief period for the sole purpose of procuring and drinking liquor is not a guest within the meaning of the statute, and if the proprietor knowingly permits him to occupy and use the room for such purpose he violates the law. One who goes to a hotel on the Sabbath and orders a meal not in good faith, not because he is hungry or wants anything to eat, but for the sole purpose of procuring and drinking

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intoxicating liquor to gratify a craving appetite, is not a guest within the meaning of the statute because he does not order the meal in good faith, and if the proprietor of the hotel knows that the sole and only object in ordering the meal is to obtain intoxicating liquor, then he has no right to furnish it. If a traveler who is tired and hungry should stop at a hotel on the Sabbath, and at the usual hour for dinner should go into the dining-room, and the only food placed before him was a cheese sandwich, could it be said that the sandwich constituted an ordinary meal? Assume that the guest refused to pay for the meal and the landlord sued him, would any court hold that the sandwich was a meal? I think not. When a person goes to a hotel that is conducted on the American plan and orders a meal he is usually supplied with a variety of food as bread, butter, meat, vegetables and tea or coffee." See also *Matter of Lyman v. Monahan*, 28 Misc. 408, affirmed 48 App. Div. 275, where it is said that "to put a sandwich beside a drink when a sandwich is not ordered and to take it away again without having received pay therefor, is not serving in good faith a meal with a drink"; also *People v. Dippold*, 30 App. Div. 62; *People v. Mueller*, 37 App. Div. 630 (no opinion); *Lyman v. Perlmutter et al.*, — App. Div. —, affirming unreported *referee's decision.

The structural requirements and equipment of a building which constitutes a hotel wherein the holder of a liquor tax certificate under § 11, sub. 1, may exercise the privilege of selling liquors under certain circumstances during hours when such traffic is generally prohibited are explicitly prescribed in the latter part of § 31. An applicant for a liquor tax certificate under the first subdivision of § 11 who intends to traffic in liquor thereunder in connection with the business of keeping a hotel must show by his application that all of the requirements of this section have been complied with; *Matter of Lyman v. Speidel*, — App. Div. —. That the applicant subsequently even within five weeks afterward complies with such requirements is no defense to the charge of having made a false statement for which the liquor tax certificate obtained thereon may be revoked and cancelled. "The court has no discretion but must judge of the truthfulness of the statement in the application as of the time when made and before the certificate is issued." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. McCarthy*, unreported decision of Kenefick, J. S. C.; *Matter of Chase v. Perewé*, — App. Div. — (no opinion); but see *Matter of Purdy v. Driscoll*, 40 App. Div. 133; *Matter of Antisdale v. Risenburgh*, 43 App. Div. 623 (no opinion); *Matter of Saunders v. Garnsey*, unreported decision of *Nash, J. S. C.

It matters not that such a certificate holder does not exercise those privileges given to bona fide hotel keepers. The form of his liquor tax certificate is the same as that issued to persons trafficking in liquor to be drunk on the premises who are not the keepers of hotels, but the close relation between the application and the certificate re-

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quires that "the traffic must in all cases be confined to that particular line and character of traffic set forth in the application itself, and the application and certificate together must be interpreted to mean a license to the applicant to traffic in liquor only in the field and to the extent declared in the application." *Matter of Barnard v. Rivers*, 48 App. Div. 423; *Matter of Lyman v. Speidel*, — App. Div.—; but see *Matter of Lyman v. McCarthy*, unreported decision of *Kenefick, J. S. C.

In relation to the number of rooms required by the statute, their size, their partitions, windows and doors, the following cases should be cited: *Matter of Place v. Matty*, 27 App. Div. 561, affirmed (without opinion), 156 N. Y. 691; *Matter of Locklin v. Lee*, 47 App. Div. 634, affirming (without opinion) unreported *referee's decision; *Matter of Locklin v. Woollett*, 47 App. Div. 634, affirming (without opinion) unreported *referee's decision; *Matter of Purdy v. Driscoll*, 40 App. Div. 133. In *Matter of Locklin v. Lee* (supra), it was held that a person who seeks the aid of a statute to enter a privileged class and engage in an occupation from which all are excluded save those who will comply with the statute "must be held to a reasonably exact compliance with the conditions which the statute imposes," and "cannot be permitted to disregard a positive, unmistakable, unequivocal command of the statute and justify himself by the plea that he has done something else which he thinks is equally as good."

Social clubs.—Exception to the provisions of clauses "a," "b," "c" and "d" is also made in favor of associations and corporations duly organized prior to May 6, 1895, for social, recreative or similar purposes, which distributed liquor among members when the Liquor Tax Law took effect. Such an organization may, however, lose the benefit of the exception if conducted in a disorderly manner or for the purpose of evading the restrictive provisions of the Liquor Tax Law. The statute intends to favor only those organizations "composed of members chosen according to some rule, who have a house or rooms to which they resort and in which no persons are permitted except members or guests of members, who are invited according to fixed rules and who to a certain extent use this place as their homes where they go to meet their friends, to pass their time, and in many instances, where they board and sometimes sleeps. * * * So far as the furnishing of drink is incidental to their organization to the same extent that the furnishing of meals or newspapers or such other conveniences as a man is accustomed to have in his home," the exception applies, but the right thereto must always be pleaded and proven by one claiming its benefits. (See above note on traffic during prohibited hours.) *Matter of Lyman v. Young Men's Cosmopolitan Club*, 28 App. Div. 127, reversing unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Gramercy Club*, 28 App. Div. 209, affirming unreported decision of *Russell, J. S. C.; *Matter of Lyman v. True Friends Social and Literary Circle*, unreported decision of *Stover, J. S. C.; *Matter of Lyman*

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v. *Shenandoah Social Club*, unreported decision of *Stover, J. S. C.; *Matter of Lyman v. Plymouth Social Club*, unreported decision of *Russell, J. S. C.; *Matter of Lyman v. Erie County Athletic Club*, 46 App. Div. 387, affirmed — N. Y. —; *Lyman v. Gramercy Club et al.*, 39 App. Div. 661; *Lyman v. Shenandoah Social Club et al.*, 39 App. Div. 459.

§ 32. Sales and pledges; when void.—No recovery shall be had in any civil action, to recover the purchase price of any sale on credit of any liquor, to be drunk on the premises, where the same shall be sold. All securities given for such debts shall be void. Any person taking such security, with intent to evade this section, shall forfeit a penalty of fifty dollars for each offense. Every assignment, sale or pledge of articles or property exempt, by law, from execution, and every levy or sale of such articles or property by virtue of an execution by consent of the defendant therein, shall be void, where the consideration, or any part thereof, for which such assignment, sale or pledge was made, or for the debt on which judgment was rendered in any court and on which such execution was issued, was for the sale of liquors.

Thus amended, L. 1897, chap. 312.

§ 33. Persons liable for violation of this act.—Any person engaged in the traffic in liquors, whether as officer of a corporation, or association, or as a member of a copartnership, or an individual, shall upon conviction of a violation of any of the provisions of this act be liable for and suffer the penalties imposed therein; and any clerk, agent, employee or servant shall be equally liable as principals for any violation of the provisions of this act, and each violation of any of the provisions of this act shall be construed to constitute a separate and complete offense, and for each violation on the same day, or on different days, the person or persons offending shall be liable to the penalties and forfeitures imposed by this act; and in the following section providing for penalties and forfeitures when corporations or associations are referred to, the penalties and forfeitures are imposed thereon, the same shall be understood to mean and apply to the officers of such corporation or association.

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Form of indictment. Proof.—The Code of Criminal Procedure, § 275, provides that an indictment shall contain "a plain and concise statement of the act constituting the crime." The provisions of this section of the Liquor Tax Law making each and every violation of said act constitute a separate and complete offense whether committed on the same or different days, employees being equally liable with employers, at first gave rise to contentions of one kind or another over all but the simplest forms of indictment adopted in charging a violation of the Liquor Tax Law.

Under the rule that an indictment is not demurrable for the misjoinder of two offenses unless "it appears upon the face thereof that more than one crime is charged in the indictment" (Code of Criminal Procedure, § 323), it was held that an indictment charging two persons with having jointly committed an offense should be sustained despite the defendant's contention that one was acting as agent for the other, *People v. Schmidt*, 19 Misc. 458; that it was also permissible in charging a violation of clause "a" of § 31 to set forth three different ways in which the same offense may have been committed, first, by exposing for sale; second, by a sale and delivery; and third, by the giving away of the same kind of liquor to the same persons on Sunday. "The indictment is drawn so as to meet the evidence as it may be brought out upon the trial and if it should appear that the transaction was an offering or exposing for sale, the first count would be appropriate; if it amounts to a sale and delivery, the people will stand upon the second count; and if it shall appear to be the giving away of liquor, the third count will suffice. The pleading is undoubtedly proper if the different counts refer to the same transaction." *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J. Likewise is it proper to enumerate different kinds of liquor instead of specifying any particular liquor. *People v. Huffman*, 24 App. Div. 233; *People v. Schmidt*, 19 Misc. 458. An indictment charging the sale of liquor to specified persons and divers other persons "whose names to the grand jury are unknown" is not demurrable as charging more than one crime. *People v. Schmidt*, 19 Misc. 458; *People v. Huffman*, 24 App. Div. 233, although the names of such purchasers should be specified if known, *People v. Ferranto*, unreported decision of *Sutherland, Monroe Co. J., and where the same transaction is set forth in different counts as above indicated, it is not to be presumed that the unknown persons referred to in one count are not the same unknown persons referred to in another count. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

But it is manifestly improper upon the trial under an indictment charging the sale of liquor to two persons jointly to prove independent sales to each. *People v. Huffman*, 24 App. Div. 233.

The absence of any necessity for negativing, in an indictment which charges a violation of clauses "a," "b," "c" or "d" of § 31

the exceptions to their general provisions in favor of hotel keepers, pharmacists and social clubs as well as anticipating the claim to any of such exceptions as a defense upon the trial has already been referred to. (See note under § 31 in relation to traffic during prohibited hours and cases cited, particularly *People v. Crotty*, 22 App. Div. 77; *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *People v. Dippold*, 30 App. Div. 62).

Evidence before grand jury.—See *People v. Hayes*, 28 Misc. 93.

§ 34. Penalties for violation of this act.—1. Any corporation, association, copartnership or person trafficking in liquors, who is prohibited from so doing or who so traffics without having lawfully obtained a liquor tax certificate; or contrary to the provisions of section sixteen of this act; or who shall neglect or refuse to make application for a liquor tax certificate, or give the bond, or pay the tax imposed as required by this act, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not less than two hundred dollars nor more than one thousand dollars, provided such fine shall equal at least the amount of the tax for one year, imposed by this act upon the kind of traffic in liquors carried on, where carried on, or which would be so imposed if such traffic were lawful, and may also be imprisoned in a county jail or penitentiary for the term of not more than one year.

2. Any corporation, association, copartnership or person, who shall make any false statement in the application required to be presented to the county treasurer or other officer to obtain a liquor tax certificate, or to obtain a transfer thereof, or who shall violate any of the provisions of sections eleven, twenty-one, twenty-two, twenty-three, twenty-four, thirty or thirty-one, shall be guilty of a misdemeanor, and upon conviction therefor shall be punished by a fine of not more than five hundred dollars or by imprisonment in a county jail or penitentiary for a term of not more than one year, or by both such fine and imprisonment, and shall forfeit the liquor tax certificate, and be deprived of all rights and privileges thereunder, and of any right to a rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it, or to his successor in

office, who shall immediately forward the same to the state commissioner of excise for cancellation, and if the corporation, association, copartnership or person convicted be a pharmacist holding a license issued by the board of pharmacy, the said board of pharmacy shall, in addition to said penalties, immediately revoke said license, and no liquor tax certificate shall be issued to any corporation, association, copartnership or person to traffic in liquors at said store or place, under subdivision three of section eleven of this act for the term of one year from the date of said conviction; but this clause does not apply to violations of section thirty-one of this act by a person not holding a liquor tax certificate, the punishment for which is provided in the first clause of this section.

3. If there shall be two convictions of clerks, agents, employees, or servants of a holder of a liquor tax certificate, for a violation of any provision of this act, the liquor tax certificate of the principal shall be forfeited, and the said principal shall be deprived of all rights and privileges thereunder, and of any right to any rebate of any portion of the tax paid thereon, and such certificate shall be surrendered to the officer who issued it or to his successor in office, who shall immediately forward the same to the state commissioner of excise for cancellation.

4. No liquor tax certificate shall be issued to any person convicted of a violation of the liquor tax law within five years from the date of such conviction, nor shall any such person have any interest therein, or become a surety on any bond, required under section eighteen of this act, during such period.

5. Any wilful violation by any person of any provision of this act, for which no punishment or penalty is otherwise provided, shall be a misdemeanor.

6. Whenever any fine is imposed upon conviction for violation of any provision of the liquor tax law, the judgment in such case must provide that the person thus fined be imprisoned until the fine is satisfied, which imprisonment cannot exceed one day for every dollar of the fine, nor be less than one day for every five dollars of the fine.

Classification of penalties.—Until recently amended subdivision 2 of this section provided that “any corporation, association, copartnership or person * * * who shall violate the provisions of this act by ‘trafficking in liquors’ contrary to the provisions of sections 11, 22, 23, 24, 30 or 31, shall be guilty of a misdemeanor” and punishable as therein prescribed.

By limiting the meaning of the phrase “trafficking in liquor” to its definition in § 2 of this act, the penalty for all violations of the sections specified which did not involve an actual sale of liquors was limited to that which is prescribed in sub. 5 of this section instead of those prescribed in sub. 2 thereof, and jurisdiction over such offenses was conferred upon courts of special sessions pursuant to sub. 2 of § 35. *People v. Palmer*, unreported decision of *Carnahan, Special Monroe Co. J.; *People v. Wolcott*, unreported decision of *Barnum, Otsego Co. J.; *People v. Chase*, 41 App. Div. 12; *People v. Dillon*, 43 App. Div. 623 (no opinion); but see *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.; *Matter of Bradley v. Hall*, 22 Misc. 301; *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *Matter of Remington v. Weiland*, 41 App. Div. 625 (no opinion). This narrow construction was not universally adopted as will appear from the cases last cited, but the phrase “trafficking in liquors” has nevertheless been eliminated by amendment, L. 1900, chap. 367, and the intended scope of this subdivision of the section thereby made clear in this respect.

The qualifying clause at the end of subdivision two has also been amended so as to more clearly indicate the distinction between the two classes of penalties contained in the first and second subdivisions of this section, conflicting decisions having been previously rendered in relation to the forfeiture of a liquor tax certificate held by one who had otherwise violated the revenue provisions of the law, the penalties for which were apparently prescribed in subdivision one where no reference was made to the forfeiture of liquor tax certificates upon conviction. *Matter of Lyman v. Dieffenbacher*, 25 Misc. 638; *Matter of Lyman v. Salatino*, 27 Misc. 327, affirmed 44 App. Div. 507; *Matter of Lyman v. Ryan*, 161 N. Y. 641; 48 App. Div. 639 (no opinion).

Imprisonment for non-payment of fine.—Until sub. 6 was added to this section, a convicted violator could be sentenced to pay a fine, punished by imprisonment or by both fine and imprisonment, but an alternative sentence that he be imprisoned for the non-payment of a fine could not be imposed. *People ex rel. Bedell v. Kinney*, 24 App. Div. 309, reversing unreported decision of *White, J. S. C.; *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion) 26 App. Div. 564, affirming unreported decision of *Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624 (no opinion); *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

§ 35. Jurisdiction of courts; reports of magistrates.

Subdivision 1. Except as otherwise provided by this act, all proceedings instituted for the punishment of any violations of the provisions of this act, the penalties for which are prescribed in subdivisions one, two, three or four of section thirty-four, shall be prosecuted by indictment by the grand jury of the county in which the crime was committed, and by trial in a court of record having jurisdiction for the trial of crimes of the grade of felony; except that a magistrate shall issue a warrant of arrest upon information and depositions and examine the case as now provided by law, but if it shall appear upon such examination that a crime, not triable by a court of special sessions has been committed, and that there is sufficient cause to believe that the person or persons charged with such crime is guilty thereof, such magistrate shall admit such person or persons to bail, in a sum not less than one thousand dollars, and in default of bail shall commit him or them to the sheriff of the county or if in the city of New York to the keeper of the city prison of the city of New York. A magistrate by whom any person charged with a violation of the provisions of the liquor tax law, shall be admitted to bail or committed to the sheriff or other proper officer of the county, upon such charge shall immediately notify the state commissioner of excise in writing of the fact of such arrest and the result of such examination, stating the name and residence of each person accused; the date when admitted to bail or committed; the name, residence and address of the complainant, and of each witness sworn in support of the charge in case a preliminary examination shall have been had, and shall at the same time transmit a duplicate copy of such report to the district attorney of the county.

Subdivision 2. Courts of special sessions shall have exclusive jurisdiction to try and determine, according to law, all complaints for violations of sections forty and forty-one of this act and also all violations of the liquor tax law defined by subdivision five of section thirty-four as a misdemeanor. Any person

convicted in a court of special sessions for violation of any of the provisions of the liquor tax law, shall be punished according to the provisions of this act.

Thus amended, L. 1897, chap. 312.

Jurisdiction of courts in general.—The provisions of this section supersede that portion of the charter of the city of Rochester, which confers jurisdiction of all misdemeanors upon courts of special sessions. *People v. Brede*, unreported decision of *Sutherland, Monroe Co. J.

The penalties provided in sub. 2 of § 34 having been limited by some courts to such violations of the sections therein specified as involve "traffic in liquor" within the meaning of that term as defined in § 2, temporarily, until the recent amendment (L. 1900, chap. 367) had the effect of increasing the number of offenses punishable under sub. 5 of § 34, jurisdiction of which is conferred upon courts of special sessions by sub. 2 of this section. All violations of the sections specified in sub. 2 of § 34 are now punishable thereunder, jurisdiction thereof being wholly provided for in sub. 1 of § 35. (See note under § 34.)

Courts of special sessions have exclusive jurisdiction to try and determine all complaints for violations of § 40, none of which are subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599; *People ex rel. Shortell v. Markell*, 20 Misc. 149.

§ 35a. Jurisdiction of courts of special sessions in the city and county of New York.—After a person has been held to bail or committed to the keeper of the city prison by a magistrate, upon a complaint for a violation of any of the provisions of the liquor tax law in the city and county of New York, as provided in section thirty-one all further and subsequent proceedings instituted for the purposes mentioned in section thirty-five of this act shall be prosecuted in the court of special sessions in and for said city and county in the manner prescribed by law for the trial of misdemeanors committed therein. Upon the conviction in such court of special sessions of any person charged with a violation of any of the provisions of the liquor tax law, judgment shall be pronounced by the said court pursuant to the provisions of this act, and all fines imposed shall be collected and paid over to the special deputy commissioner of the county to be apportioned and disposed of as provided by section thirteen.

Thus amended, L. 1897, chap. 312.

Jurisdiction of courts of special sessions in New York City. Removal of cases to general sessions. Trial by jury.—The courts of New York county have jurisdiction of violations of the Liquor Tax Law committed in that portion of Westchester county annexed to New York city of L. 1895, chap. 934. *People v. Boudouin*, 19 Misc. 665.

As first construed, it was held that the provisions of this section were not intended to deprive persons charged with violations of the Liquor Tax Law in courts of special sessions of the right of removal to the court of general sessions and trial by jury therein, and if thus intended would be unconstitutional, but their purpose was to relieve the higher courts and provide a method for a speedy trial without a jury for all persons who should not elect to exercise the right of removal to the higher court. *People v. Gerard* and *People v. McMahon*, unreported decision of *Andrews, J. S. C.

Similar provisions of the Greater New York Charter, L. 1897, chap. 378, §§ 1406-7, conferring original jurisdiction of all misdemeanors, including violations of the Liquor Tax Law, upon courts of special sessions, where the same are triable without a jury, and providing for their removal to courts of general sessions only as a matter of discretion were declared not to be in violation of § 6, art. 6, of the New York Constitution, and the provisions of this section were held not to be limited to the county of New York, but extended throughout the city of New York, thereby including the counties of Kings, Queens, Richmond and that portion of Westchester county, above referred to. *People v. Seaman*, unreported decision of *Maddox, J. S. C.; *People v. Wolf*, 24 Misc. 94; *People v. Levy*, 24 Misc. 469; *People v. Wade*, 26 Misc. 585; *People v. Boudouin*, 19 Misc. 665.

The Greater New York Charter, § 1406, does not require that a certificate of the reasonableness of prosecution by indictment be granted as a matter of course, where the applicant is held for trial at special sessions. The granting thereof is largely discretionary and the reasons which would justify it must be something more than a mere preference of the defendant for a jury trial or a possible conflict of evidence involving the credibility of witnesses. There should be "facts tending to show that the case is of an exceptional character; that for some special reason the defendant cannot have a fair trial in a court of special sessions or that there are exceptional features in the case which render it desirable and proper that the action should be tried before a jury." *People v. Levy*, 24 Misc. 469.

Such transfers should not be permitted where the object is not to obtain a speedy trial but get away from one and through the delays consequent upon the great amount of business before the district attorney and the grand jury and through the necessity of giving preference to the trial of felony and prison cases, to circumvent the law and obstruct the administration of justice or to carry out effectually

the purpose of the law. It must be so construed as to defeat all attempts to do or avoid in a direct or circuitous manner that which it has prohibited or enjoined. The court must labor to suppress all subtle inventions and circumlocution by which the object and purpose of the law will be defeated. *People v. Wade*, 26 Misc. 585.

§ 36. Collection of fines and penalties and forfeitures of bonds; reports of county clerks.—Upon conviction and sentence of any corporation, association or copartnership and upon the conviction and sentence of any person or persons whether as officer of a corporation or as member of a copartnership or as an individual, for a violation of the provisions of this act, the penalty for which is prescribed in sections twenty-eight, twenty-nine or thirty-four hereof, the court or officer imposing the sentence, or the clerk of the court if there be a clerk, shall forthwith make and file in the office of the clerk of the county in which such conviction shall have been had a certified statement of such conviction and sentence, and the clerk of said county shall immediately thereupon enter in the docket book, kept by said clerk for the docketing of judgments in said office, the account of the penalty or fine and costs imposed, as judgment against the person or persons, corporation, association or copartnership so convicted or sentenced, and in favor of the state commissioner of excise, and said county clerk shall also enter in the docket of said judgment a brief statement setting forth the fact that said judgment is for a fine or penalty imposed for a violation of the "liquor tax law." and said county clerk shall immediately mail or deliver to the state commissioner of excise a duly certified transcript of said judgment. If the fine and costs imposed be paid into court, the said officer or clerk of the court shall at once pay the same to the county treasurer or special deputy commissioner of the county, who shall give his receipt therefor, and shall at once notify the state commissioner of excise of the payment of such judgment, who shall thereupon execute a satisfaction thereof and forward the same to the said county treasurer or special deputy commissioner, to be delivered to the judgment debtor. If said judgment shall not be paid within five days after such

conviction and sentence, the clerk of said county shall issue an execution against the property of such judgment debtor or debtors, against whom said judgment is docketed, directed to the sheriff of the county and at once deliver the said execution to the said sheriff, who shall forthwith proceed to collect the amount due on said judgment, together with his legal fees and costs, by levy and sale, in the manner now provided by law for the collection of executions against property, of any goods, chattels, furniture, fixtures and leasehold interest, or other property of such judgment debtor or debtors, whenever found. Such levy shall take precedence over any and all liens, mortgages, conveyances or incumbrances taken or had on such property, subsequent to the docketing of said judgment in said clerk's office, and no property of said judgment debtor or debtors shall be exempt from such levy and sale. All moneys collected upon execution under the provisions of this section shall be paid by the officer collecting the same, less his legal fees and costs thereon, to such county treasurer or special deputy commissioner who shall apportion and account for the same as provided by this act. In case such judgment debtor or debtors shall have given the bond provided for in section eighteen of this act, the state commissioner of excise may forthwith proceed to collect from the sureties thereon the amount of such judgment, together with the costs of collection, by due process of law, and the issuing of an execution under the provisions of this act shall not be a condition precedent to the enforcement of the provisions and penalties of any bond given by such judgment debtor or debtors pursuant to the provisions of this act. At the end of each month every county clerk shall make under his hand and official seal and forward to the state commissioner of excise a written report of all orders or judgments filed or entered in his office during such month in favor of or against the state commissioner of excise, and also a report of all orders or judgments entered in said office in favor of or against any person illegally trafficking in liquor or the holder of a liquor tax certificate in any proceeding or action instituted or brought

for the purpose of compelling the surrender and cancellation of a liquor tax certificate, or in favor of or against any county treasurer or special deputy commissioner on account of his having issued or transferred or refused to issue or transfer any liquor tax certificate. Such report shall contain the title of the action or proceeding in which each of said orders or judgments was obtained, the date of each order or judgment, also when filed and entered; and also the substance or purport of such order or judgment; also all indictments for violations of the liquor tax law and all judgments of conviction thereon. Such report shall state the date when each indictment was found, the name of the defendant, the time and place when and where the crime was committed, and the particular offense charged; and in case of a conviction shall state the name of the defendant, the date of the conviction and the judgment pronounced thereon, and if the fine imposed shall have been paid in court a statement of that fact. All sealed indictments shall be included in the first report made by such county clerk after the defendant therein shall have been arrested or admitted to bail. Said county clerk shall also furnish a complete certified copy of any such order, indictment, judgment or record upon the request of the state commissioner of excise. The first report made under this section shall include and contain a statement of all orders, judgments, indictments and convictions, and the judgments pronounced thereon in said county, under the liquor tax law, filed or entered in said clerk's office from the twenty-third day of March, eighteen hundred and ninety-six, to and including the date of the said report. The fees or compensation of such clerk for making such report and for making and furnishing a certified copy of any such order, judgment, indictment or record, at the request of the state commissioner of excise, shall be a legal charge against the county in which the office of the said clerk is situated, and shall be audited and paid as are other lawful claims.

Thus amended, L. 1897, chap. 312.

Collection of fines.—The collection of a fine imposed prior to the amendment of § 34 by L. 1890, chap. 398, could not be enforced by imprisonment under § 484 and § 718 of the Code of Criminal Procedure, because under this section of the Liquor Tax Law a judgment for the amount of the fine is docketed against a person convicted and fined, and “no property of the judgment debtor can escape execution. So that all the tangible property or means which the debtor would have to pay the fine if imprisoned until the fine was paid could be reached by execution * * * In the absence of any provision to enforce the collection of the penalty by means of imprisonment, we are not to assume that the legislature intended that two remedies for the enforcement of the penalties and the collection of the fines should be concurrent, viz., those of imprisonment and judgment and execution.” The amendment, however, expressly provides for the additional concurrent remedy and makes its application mandatory. *People ex rel. Bedell v. Kinney*, 24 App. Div. 309, reversing unreported decision of *White, J. S. C. See also *People ex rel. Langworthy v. Hazard*, 23 Misc. 477; *People v. Stock*, 157 N. Y. 681, affirming (without opinion) 23 App. Div. 564, affirming unreported decision of *Barnard, J. S. C.; *People v. Smith*, 35 App. Div. 624 (no opinion); *People v. Critelli*, 35 App. Div. 632 (no opinion); *People v. Matthews*, 37 App. Div. 630 (no opinion); *People v. Mueller*, 37 App. Div. 630 (no opinion).

§ 37. Duties of public officers in relation to complaints and prosecutions under this act.—It shall be the duty of the special deputy commissioners and special agents and of every county treasurer, sheriff, deputy sheriff, police officer or constable, having notice or knowledge of any violation of the provisions of this act, to immediately notify the district attorney of the county in which such violation occurs, by a statement under oath of the facts of such violation, and it shall be the duty of such district attorney when complaint on oath is made of such violation, forthwith to cause the arrest and attend the examination personally or by an assistant, of each person so complained of, unless a term of court with a grand jury in attendance shall be appointed to be held in such county within ten days from the time of the receipt by the district attorney of such verified complaint, or unless such accused persons shall have been examined upon such charge and admitted to bail or committed thereon. It shall be the duty of the district attorney to prepare and present to the grand jury of the county all evidence tending to show a violation in each

*Opinion on file in Department of Excise.

case within his knowledge, or reported to him pursuant to the provisions of this section, or reported to him by the verified complaint of any reputable citizen, except that said district attorney shall prosecute such violations as are specified in subdivision two of section thirty-five in the court of special sessions having jurisdiction thereof and the said district attorney shall prosecute any person violating any of the provisions of this act and for each and every violation thereof. Within five days after the discharge of any grand jury, the district attorney shall file in the office of the clerk of the county a certified statement giving the name and residence of each person charged with a violation of the liquor tax law, which charge shall have been investigated and dismissed by such grand jury, and also giving the name and residence of each witness examined in the investigation of each such charge. All officers authorized to make arrests in any city, town or village, and the special agents appointed under section ten of this act may in the performance of their duties enter upon any premises where the traffic in liquors is carried on or liquors are exposed for sale at any time when such premises are open, except that places occupied by membership corporations incorporated prior to the twenty-third day of March, eighteen hundred and ninety-six, which traffic in liquors solely with the members thereof, shall not be entered for inspection by any officer unless such entry and inspection is expressly authorized and directed by the state commissioner of excise by written instructions.

Thus amended, L. 1897, chap. 312, and L. 1900, chap. 367.

Duties of special agents and local criminal authorities.—The relations between the State Commissioner of Excise and special agents are made confidential by statute. "Under his direction they are required to investigate all matters relating to the collection of liquor taxes and penalties under the act. They may also investigate other matters with reference to violations of the Liquor Tax Law and, with certain county and municipal officers are required to notify district attorneys of violations of the statute which may come to their knowledge. * * * There is no provision in the Liquor Tax Law or any other statute imposing upon special agents of the Excise Department any duty or obligation to appear as witnesses before grand juries, or at all, otherwise than under and by virtue of subpoenas. * * * There is

an entire absence of statutory law making it a duty of a special agent to take any part in the prosecution of violations of the Liquor Tax Law after he shall have investigated the matter and made a report to the district attorney. * * * The only officer or person competent to enforce the law by criminal action is the district attorney." *People ex rel. Larkin v. Hull*, 23 Misc. 63.

Dismissal of indictments on motion of district attorney.—A district attorney may apply to the court, under § 871 of the Code of Criminal Procedure, for the dismissal of an indictment for violation of the Liquor Tax Law without violating this section of the Liquor Tax Law, and becoming liable to the penalty imposed by § 38 of said act unless "there is fair reason to believe from the evidence at command, or which by diligence may be obtained, a conviction can be, or if properly weighed, ought to be, had." *People v. Kurtzsky*, 23 Misc. 504.

§ 38. Penalties for neglect of public officers to perform their duty under this act.—Any officer who shall neglect or refuse to perform his duty under the provisions of this act, shall be liable to a penalty of five hundred dollars for each and every offense, and if such officer be a county treasurer or district attorney, he shall be removed from office by the governor after hearing and determination thereon and decision that such neglect or refusal has occurred. Any citizen may prefer charges to the governor under this section.

§ 39. Recovery of damages in a civil action.—A recovery may be had in a civil action of the damages suffered by reason of the intoxication of any person, from any corporation, association, copartnership or person who shall by selling or giving away liquors have caused such intoxication, if the person or one of the persons suffering such damage shall, previous to such selling or giving away, have given written notice to such corporation, association, copartnership or person, or to their agents or employees, or to the person so selling or giving away, forbidding such selling or giving away liquors to the person whose intoxication shall have caused such damage; or such damage may be recovered from any corporation, association, copartnership or person owning or renting or permitting the occupation of any building or premises where

such selling or giving away of liquors shall have occurred, jointly with the corporation, association, copartnership or person selling or giving away, or severally when the notice herein provided for shall have been given to such owners or their authorized agents, and not otherwise.

§ 40. Intoxication in a public place.—Any person intoxicated in a public place is guilty of a misdemeanor, and may be arrested without warrant while so intoxicated, and shall be punished by a fine of not less than three nor more than ten dollars, or by imprisonment not exceeding six months or by both such fine and imprisonment. The purchase or procurement of liquor for any person to whom it is forbidden to sell liquor under section thirty of this act, is a misdemeanor, punishable upon conviction, by a fine of not less than ten dollars or by imprisonment not exceeding six months, or by both such fine and imprisonment.

Thus amended, L. 1897, chap. 312.

Public intoxication does not make one a disorderly person.—This section originally declared one guilty of public intoxication to be a disorderly person but he was not one of the disorderly persons affected by § 899-913 of the Code of Criminal Procedure. *People ex rel. Shortell v. Markell*, 20 Misc. 149. Then as now, public intoxication was a misdemeanor and under § 35, sub. 2 courts of special sessions have exclusive jurisdiction to try and determine all complaints therefor which are not subject to removal and prosecution by indictment under § 57 of the Code of Criminal Procedure. *People v. Mulkins*, 25 Misc. 599.

§ 41. Employment of persons addicted to intoxication by common carriers.—Any person or officer of an association or corporation engaged in the business of conveying passengers or property for hire, who shall employ in the conduct of such business, as an engineer, fireman, conductor, switch-tender, train dispatcher, telegrapher, commander, pilot, mate, fireman or in other like capacity, so that by his neglect of duty the safety and security of life, person or property so conveyed might be imperiled, any person who habitually indulges in the intemperate use of liquors, after notice that such person has been intoxicated, while in the active service of such person, association or corporation, shall be guilty of a misdemeanor.

§ 42. Penalties; actions to recover.—Any corporation, association, copartnership or person who shall traffic in liquor contrary to the provisions of the liquor tax law, or who shall make a false statement upon application for a liquor tax certificate, or upon application for the transfer or surrender and cancellation thereof, or who shall violate any of the provisions of sections eleven, thirteen, twenty-one, twenty-two, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-eight, twenty-nine, thirty, thirty-one, thirty-two, thirty-five, thirty-six, or thirty-seven of said law, in addition to the punishment and penalties in this act otherwise imposed and provided, shall be liable to a penalty of fifty dollars for each and every violation, to be recovered by the state commissioner of excise in an action brought in his name as such commissioner, in any court of record in any county of the state, provided that two or more penalties may be sued for and recovered in the same action; and if such corporation, association, copartnership or person be the holder of a liquor tax certificate, such certificate shall be forfeited. When an action is brought in any county other than the county wherein the defendant resides, or in an adjoining county, the place of trial of such action may be changed to any county adjoining the county wherein the defendant resides, for cause shown as provided by the code of civil procedure. If judgment be recovered against the holder of a liquor tax certificate in any action for penalties, such judgment shall provide, in addition to the penalties included therein, that such certificate and all rights thereunder of the holder thereof, including all rebate moneys upon cancellation, be forfeited, and that the defendant, or any person having such certificate in his possession or under his control, shall surrender said certificate to the officer who issued the same, or to his successor in office, immediately upon the service of a certified copy of said judgment; and neglect or refusal of any person to surrender said certificate in pursuance of the provisions of any such judgment shall be a contempt of court, punishable in the manner provided by the code of civil procedure. All moneys recovered in any such action or actions shall be paid over and accounted

for in the same manner as are moneys collected under subdivision four of section eleven of this act. The state commissioner of excise may also in like manner bring an action in his name as such commissioner to recover the penalty provided for by section thirty-eight of this act and the provisions of this section shall apply to the commencement and prosecution of such action and the disposition of all moneys recovered as penalties therein.

Thus amended, L. 1897, chap. 312.

Penalty actions.—The basis for *Lyman v. Venderbosch*, 37 App. Div. 632 (no opinion) was the maintenance of booths and stalls in violation of clause "h" of § 31. *Lyman v. Matty*, 35 App. Div. 227, 37 App. Div. 634 (no opinion), and *Lyman v. Corey*, 28 App. Div. 623, were actions to recover penalties on account of the illegal sale of liquor on Sunday.

Change of venue.—When the venue of an action for penalties is laid in the county adjoining the county in which the defendant resides, the place of trial may not be changed to the county of his residence, the language of § 42 being different from that of § 18 and *Lyman v. Gramercy Club et al.*, 28 App. Div. 30, is not an authority. *Lyman v. Matty*, 35 App. Div. 227, 37 App. Div. 634 (no opinion). For insufficiency of moving affidavits, see *Lyman v. Corey*, 28 App. Div. 623.

§ 43. **Distribution of copies of this act by the secretary of state.**—Immediately upon this act becoming a law the secretary of state shall cause twenty thousand copies thereof to be printed, of which five thousand shall be printed in the German language and shall transmit as soon as possible to the county treasurers and to the special deputy commissioners such number as may in his judgment be proper for the use of such treasurers and commissioners, and for distribution by them to persons trafficking in liquors and others.

§ 44. **Laws, grants and charters repealed; saving clause.**—The provisions of any special or local law, grant or charter in conflict with this act are hereby repealed and annulled. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is repealed, but the provisions of any such relating to the transfer, cancellation or revocation of a license,

the collection of penalties or prosecutions for the violation of the law shall continue in force as to any license, which has not expired at the time this act takes effect, until the expiration thereof, subject to the provisions of this act, in relation to the performance of the duties of boards of excise or excise commissioners by special deputies or special agents designated by the state commissioner of excise. The repeal of any law by this act shall not revive a law repealed thereby, but such repeal shall not impair any act done or right accruing, accrued or acquired, or liability, penalty, forfeiture or punishment incurred prior to the time this act takes effect, under or by virtue of any law so repealed, and the same may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if such law had not been repealed. All actions and proceedings, civil or criminal, commenced under or by virtue of a law so repealed and pending immediately prior to the taking effect of this act, may be prosecuted and defended to final effect in the same manner as they might have been under the laws then existing, subject to the provisions of this act authorizing special deputy commissioners or special agents designated by the state commissioner of excise to perform the duties of boards of excise.

§ 45. When to take effect.—This act shall take effect immediately.

The original act, L. 1896, chap. 112, known as the Liquor Tax Law, became a law on March 23, 1896, and went into effect immediately. *People ex rel. Bassett v. Warden*, 6 App. Div. 520, affirming 17 Misc. 1. The first amendatory act, L. 1897, chap. 312, amending §§ 2, 6, 8, 9, 10, 11, 13, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 27, 28, 29, 30, 31, 32, 34, 35, 35a, 36, 37, 40, 42, became a law and went into effect on April 20, 1897. The second amendatory act, L. 1898, chap. 167, amending § 9 and § 14, became a law and went into effect on March 29, 1898. The next amendatory acts were L. 1899, chap. 398, amending § 16 and § 34, and L. 1899, chap. 434, amending § 9, which went into effect on April 21, 1899, and April 25, 1899, respectively. The last amendatory acts are L. 1900, chap. 257, amending § 9, which became a law on March 30, 1900, and goes into effect on June 1, 1900, and L. 1900, chap. 80, which went into effect March 7, 1900, and remained in force until the enactment of L. 1900, chap. 367, amending §§ 11, 13, 16, 17, 23, 25, 25a, 28, 31, 34, 37, which became a law and went into effect on April 10, 1900.

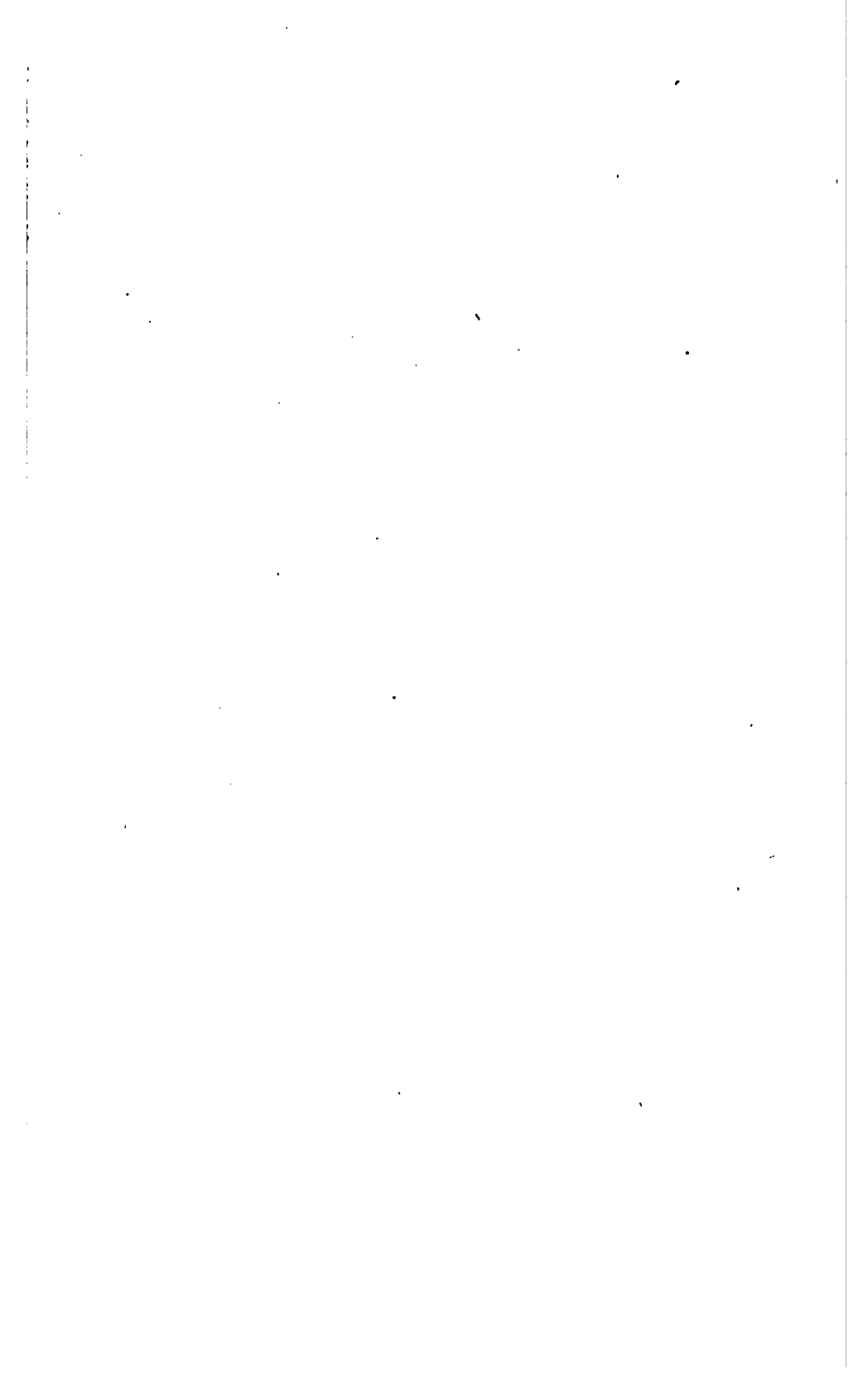
SCHEDULE OF LAWS REPEALED.

Laws of	Chapter.	Section.
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1842.....	157.....	3.
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1872.....	143.....	All.
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1887.....	679.....	All.
1892.....	360.....	All.
1892.....	401.....	All.
1892.....	402.....	All.
1892.....	403.....	All.
1892.....	404.....	All.
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1893.....	221.....	All.
1893.....	271.....	All.
1893.....	479.....	All.
1893.....	480.....	All.
1893.....	481.....	All.
1894.....	294.....	All.
1894.....	720.....	All.
1895.....	744*	All.
1895.....	811.....	All.

* So in original; should be 774.

SPECIAL ACTS

Amending and Supplementing the Liquor Tax Law.



SPECIAL ACTS

Amending and Supplementing the Liquor Tax Law.

CHAPTER 83. LAWS OF 1897.

AN ACT providing for the audit and payment, by cities of moneys due by reason of the termination of licenses on June thirtieth, eighteen hundred and ninety-six.

Became, a law March 22, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The officer or board in each city charged by law with the duty of auditing claims against such city, is hereby authorized and directed, upon the presentation of a claim therefor, to audit and allow within thirty days after the passage of this act, to any person who on the thirtieth day of June, eighteen hundred and ninety-six, was the holder of a valid license for the sale of strong or spirituous liquors, wines ale or beer, granted under the provisions of any law in force on the twenty-second day of March, eighteen hundred and ninety-six, and which license by virtue of the provisions of section four of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six, known as the liquor tax law, was terminated on the said thirtieth day of June, such sum as he may be entitled to receive under said section four. Claims not presented within thirty days, as herein prescribed, may be audited and allowed by such officer or board at any time in the same manner and within the same time as other claims against the city.

§ 2. The officer or board making such audit shall immediately make a certificate thereof in duplicate, showing the name of the claimant and the amount claimed and allowed, and shall deliver one of such certificates to the claimant and file the other with the disbursing officer of the city.

§ 3. The amount allowed upon such claim shall be paid by the disbursing officer, on demand, from any moneys belonging to the city heretofore or hereafter received under the liquor tax law.

§ 4. This act shall take effect immediately.

CHAPTER 442. LAWS OF 1897.

AN ACT supplementary to chapter one hundred and twelve of the laws of eighteen hundred and ninety-six, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and to the acts amendatory thereof.

Became a law, May 17, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. On and after the first day of January, eighteen hundred and ninety-eight, the excise taxes assessed under chapter twenty-nine of the general laws, entitled "An act in relation to the traffic in liquors and for the taxation and regulation of the same and to provide for local option, constituting chapter twenty-nine of the general laws," and under the acts amendatory thereof, in cities containing a population of fifteen hundred thousand or more, which are or shall be formed by the consolidation of territory situate in one or more counties, shall continue to be assessed in the several portions of the territory so consolidated to form such city, at the same rate as such taxes are assessed on the thirty-first day of December, eighteen hundred and ninety-seven, in the several portions of the territory so consolidated. Such excise taxes so assessed shall be payable to and collected by the same officers or their successors in office who are charged with the collection thereof on the thirty-first day of December, eighteen hundred and ninety-seven, under the provisions of said act. The

portion of the taxes belonging to the locality, assessed in such territory so consolidated, shall belong and be paid to the city so formed.

§ 2. This act shall take effect on the first day of January, eighteen hundred and ninety-eight.

CHAPTER 742. LAWS OF 1897.

AN ACT authorizing the state commissioner of excise to treat that portion of the city of Rome not included within the corporation tax district limits of said city as a separate town.

Accepted by the city.

Became a law, May 22, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The state commissioner of excise shall, on or before the first day of May, eighteen hundred and ninety-seven, cause an enumeration to be made of the inhabitants of the city of Rome residing without the limits of the tax corporation district for the purpose of fixing the excise taxes to be assessed in said territory under the provision of section eleven of the liquor tax law, and thereafter said territory shall be treated as a separate town by said state commissioner of excise under the provisions of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six for such purpose, and the excise taxes assessed therein shall be collected and distributed as now provided by law.

§ 2. This act shall take effect immediately.

CHAPTER 775. LAWS OF 1897.

AN ACT to authorize the village of Stamford, Delaware county, to vote upon questions specified in section sixteen of chapter one hundred and twelve of the laws of eighteen hundred and ninety-six.

Became a law, May 24, 1897, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The board of trustees of the village of Stamford, Delaware county, are authorized and empowered by resolution to submit to the electors of such village at an annual charter election or at a special meeting called for that purpose, the questions mentioned in section sixteen of the liquor tax law. Such questions shall be again submitted at the annual charter election to be held in such village in the year eighteen hundred and ninety-nine and every second year thereafter. Whenever the board of trustees shall by resolution submit such questions to the electors of such village, the clerk of the village shall cause to be prepared ballots in the same form and manner as is provided in section sixteen of the liquor tax law, substituting the name of the village for the name of the town. The votes cast at any such meeting or election upon such questions shall be canvassed in the same manner as other questions or propositions submitted to a village meeting or election as provided by the charter of such village. If a majority of the votes upon either of such questions is in the negative, no liquor tax certificate shall be issued to any person within such village under the subdivision or subdivisions of section eleven, upon which the vote shall be in the negative. If a majority of the votes upon either of such questions shall be in the affirmative a liquor tax certificate shall be issued by the county treasurer, under the subdivision or subdivisions of the liquor tax law, upon which the vote shall be in the affirmative to an applicant therefor residing within such village upon compliance with the provisions of such law by such applicant. The traffic in liquors in such village, except as pre-

scribed in this act, is subject to the provisions of the liquor tax law. The electors of such village shall not vote upon questions relating to the sale of liquors at any town meeting.

§ 2. This act shall take effect immediately.

CHAPTER 497. LAWS OF 1898.

AN ACT to amend chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan."

Became a law, April 22, 1898, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter four hundred and thirty-nine of the laws of eighteen hundred and ninety-seven, entitled "An act to provide for the holding of annual town meetings and elections in the towns in the counties of Rockland, Orange and Sullivan," is hereby amended to read as follows:

* * * * *

§ 7. The questions relating to the sale of liquors in the several towns in the counties of Sullivan, Orange and Rockland, as prescribed in section sixteen of the liquor tax law, shall be submitted to the voters of such towns at the general election in the year eighteen hundred and ninety-eight, and the liquor tax certificate shall be issued in such towns pursuant to the vote upon such questions, as now provided by the liquor tax law. Such questions may be again submitted in such towns, at the town meetings to be held at the time of the general election in the year nineteen hundred and one, and biennially thereafter and liquor tax certificates shall be issued pursuant to the vote upon the questions so submitted, as provided by the liquor tax law.

§ 2. This act shall take effect immediately.

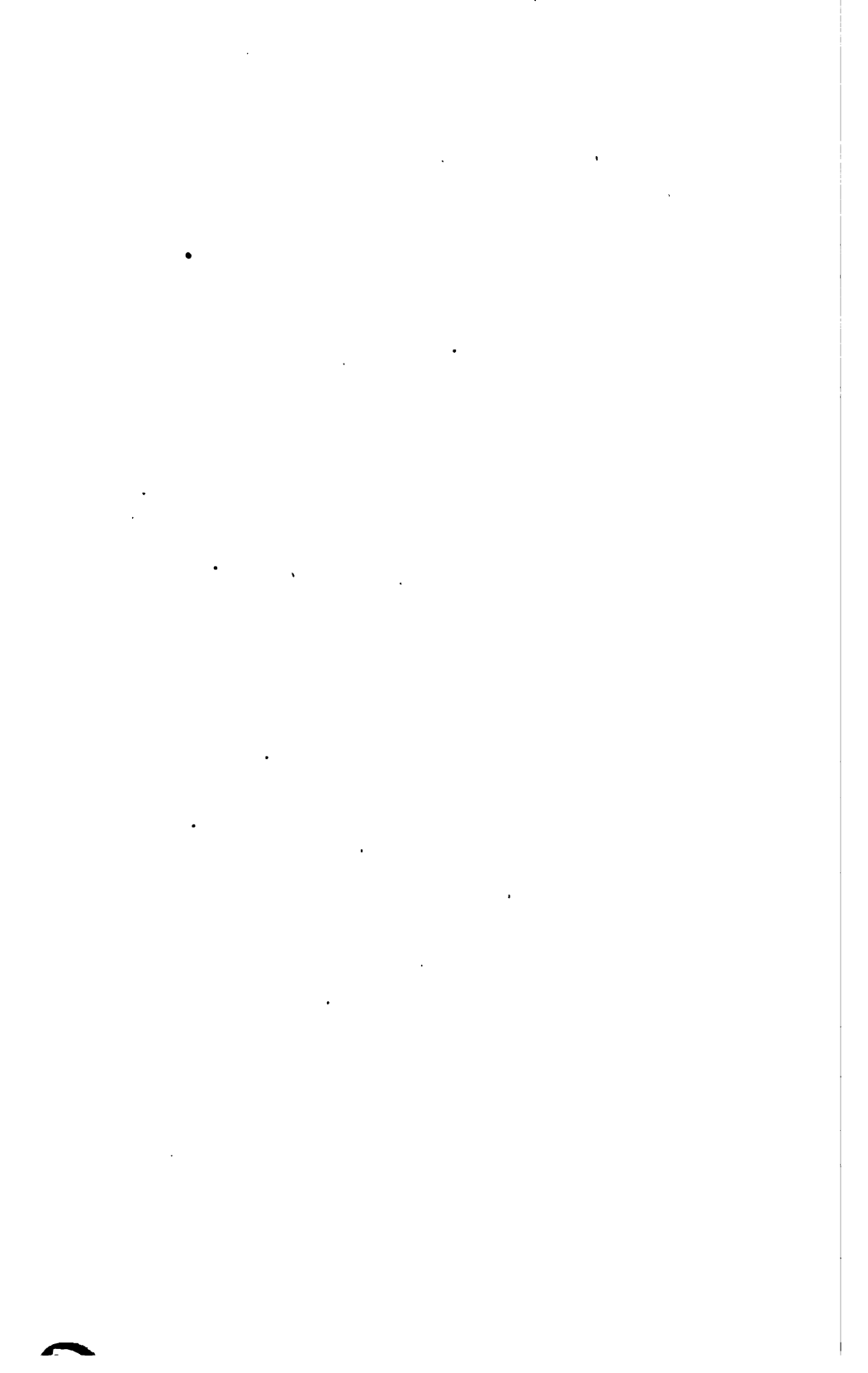


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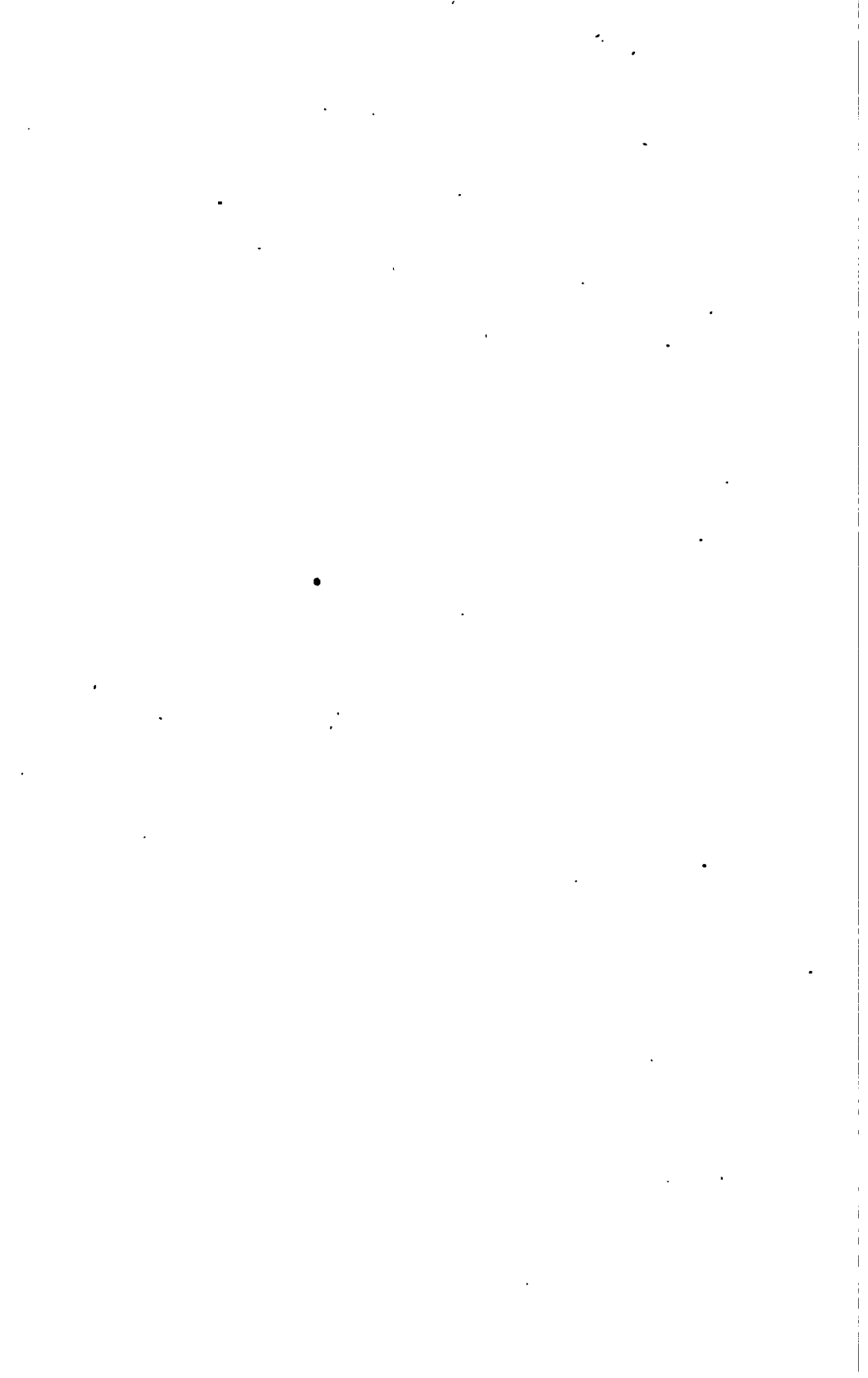
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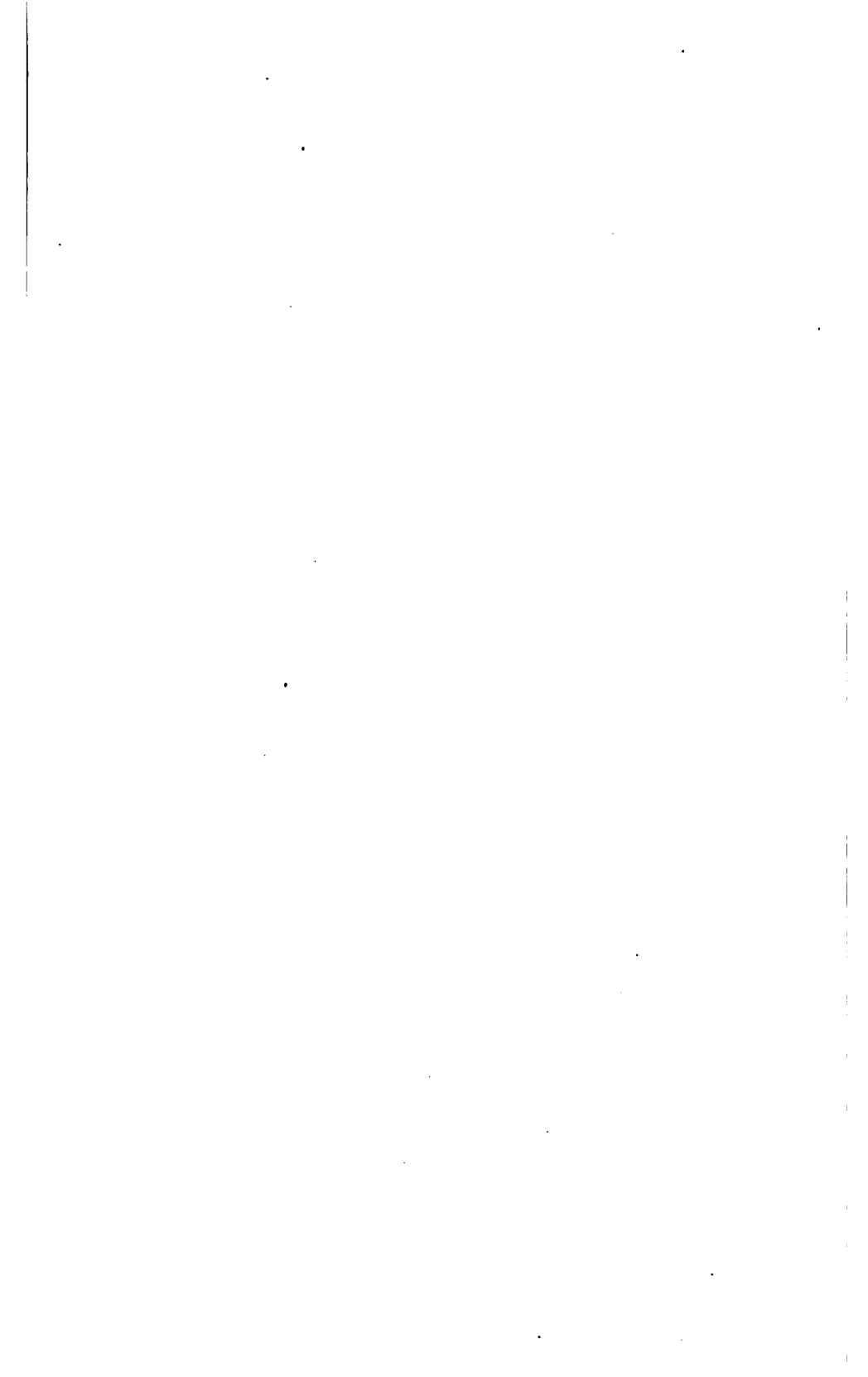
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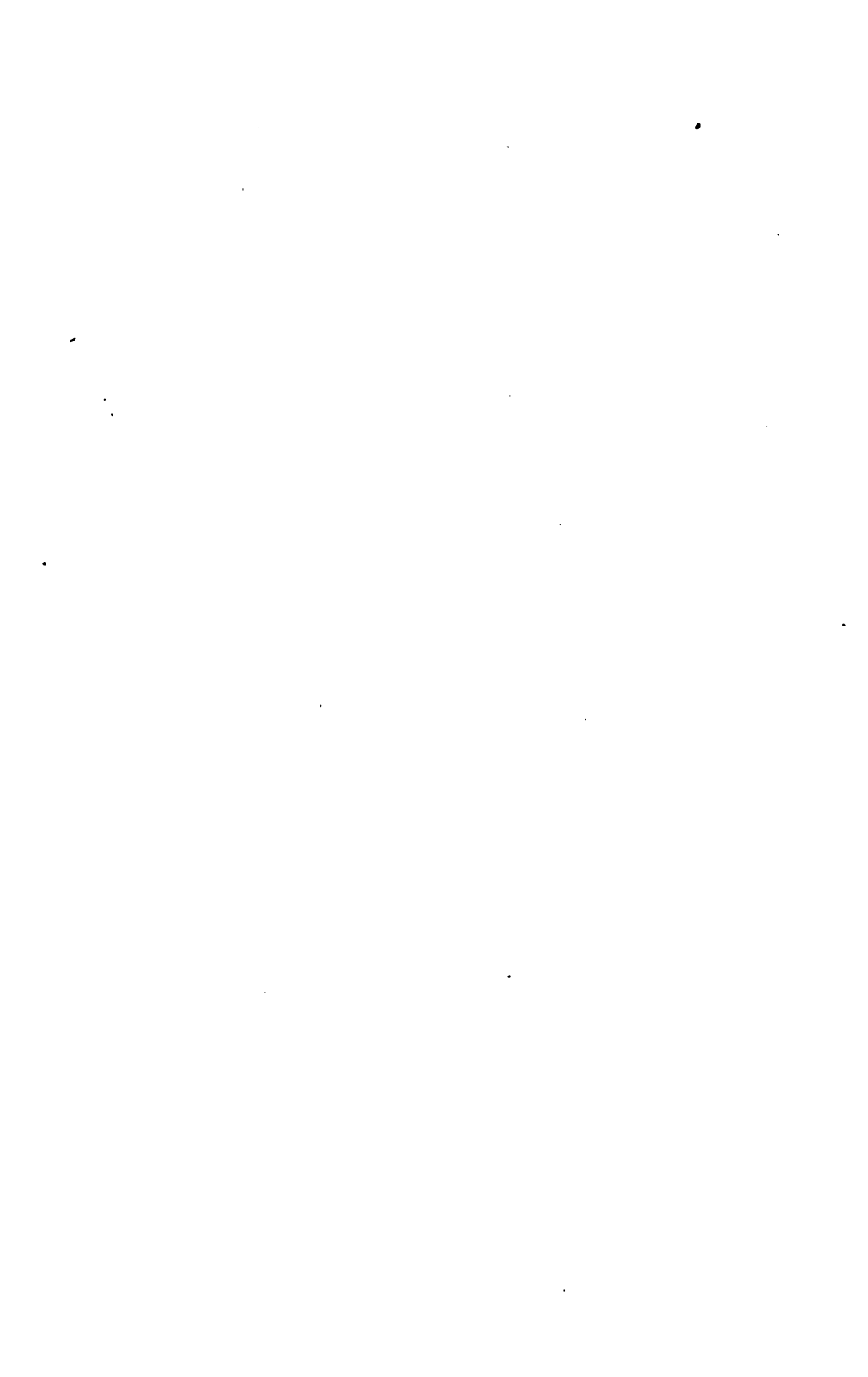
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STATE OF NEW YORK

No. 14.

IN SENATE,

January 25, 1900.

Message from the Governor Transmitting Report of the Canal Committee.

STATE OF NEW YORK—EXECUTIVE CHAMBER,

ALBANY, *January 25, 1900.*

To the Legislature:

I submit herewith the report of the Canal Committee appointed by me March 8, 1899, to carefully investigate the whole question of the proper policy which the State of New York should pursue in canal matters. The committee consisted not only of the State Engineer and Surveyor, and Superintendent of Public Works, but of five of the best known and most responsible citizens of the State, who have taken over ten months to make their investigation. One of their number has carefully gone over on the ground some of the most important European canal systems. The whole committee visited the Canadian canals, besides going thoroughly over our own. They have collected an immense mass of testimony and have had most careful surveys

made. They went into the matter absolutely without prejudice, and have felt their way, step by step, coming to no conclusion until the evidence in its favor seemed overwhelming. The report they now make is unanimous, and too much stress can hardly be laid upon it.

I am well aware of the gravity of the matter that they report. They deal with the most important single State interest which is cared for directly by the State government. They propose a policy which will entail very heavy expenditure, which could only be justified by success, and which there would be no warrant in adopting save for the weightiest and most unanswerable reasons. Yet I am convinced that their reasoning is unanswerable that the policy they propose is not merely wise and proper, but indispensable, if the future development of the State is to in any way correspond with its past.

The committee point out that the first question to consider is whether the canals should be kept or abandoned. I call your attention on this point particularly to the report of Mr. Witherbee on the European canals. It appears from this that in the most highly developed portions of Europe there has been an immense positive and relative increase in the canal systems and in the traffic upon them; so that the experience of Germany, Russia, France, Belgium, and in short of all the great industrial communities where canal work is possible, is that it is desirable and profitable to keep up the development of the canals as fast as the railways are developed. It is alleged, however, that owing to America's advanced position in the equipment and management of her railways as compared with Europe, the problem here is different, the canals being hopelessly at a disadvantage; it being alleged specifically that the railroads com-

peting with the canals can now carry freight so cheaply that under no circumstances would it pay to transport it along an artificial waterway through this State. This subject the committee discusses at length. They come to the conclusion, and fortify it by arguments which are seemingly irrefutable, that if the canals are modified to meet the requirements of the business of to-day, freight can be transported upon them for about one-third of the cost by rail, and that so far as human foresight can look into the future this result can be guaranteed for at least a generation. If the facts thus set forth are true, and seemingly they cannot be successfully controverted, it is a matter of vital interest to New York State, and especially to New York city, Buffalo and the great cities between them, that the canals should be put upon a really satisfactory working basis.

New York has seen of recent years a steady relative decline of her commerce compared to that of other ports. This has largely been brought about by railroad discrimination, but there have been other factors at work. Among these the decadence of the canal commerce has been the most prominent. A new danger is now added by the upbuilding of the Canadian canal system which was completed last fall. I call your special attention to the committee's reference to what this means in the way of the establishment of business plants at Montreal to do the work that would otherwise be done in Buffalo and New York. Another fact upon which special emphasis should be laid is the rapid development of Buffalo as the center of the iron industry and the probability that this development will go on in accented form during the next few years. The canals are of course specially fitted for transportation of bulky articles. Grain and lumber fulfill these requirements and so does iron. The growth

of Buffalo as an iron center would be enormously stimulated by, and in turn would of itself fully compensate for, the proposed enlargement of the canals. And on the other hand, if the canals are made large enough they can successfully compete in the transportation of high-class freight, which is now exclusively carried by the railroads at high prices.

The giant revolution in industrial conditions which the last generation has seen has worked as momentous changes in the conditions that affect the business prosperity of communities as in those affecting the business prosperity of individuals. The private corporation which refuses to adapt itself to the new conditions goes down, and it is not possible that a community which follows a similar course should continue to stand on its former plane. Neither New York State nor New York city can afford to rest supine while their eager business rivals strain every nerve to snatch away the commerce which has been so large a part of their life blood. New York is the only State through which, because of its topography, it is possible to transport freight by water from the great basin of the Mississippi to the Atlantic. The Dominion of Canada on the north has similar advantages, and how well the Canadians have availed themselves of them the final opening of their great canal system last fall conclusively proves. If we do not improve our own canals, we shall have nothing wherewith to meet the advantages conferred upon Canadian commerce by her canals on the north, while we deprive ourselves of a great aid in the struggle with our business rivals in our own country, leaving ourselves at the mercy of the combinations made by railroads for the benefit of other localities. The considerations affecting our commercial welfare are too vital for us to neglect them.

It may, I think, therefore be assumed that we cannot abandon the canals. It remains to consider in what form we shall make use of them. Obviously there is no sufficient object to be gained by keeping them as they are. They do not do enough at present to warrant our continuing them in their present shape. If we are not to abandon them, they must be so improved as to make them of real benefit. Three plans are proposed:

1. To complete the canals much on the line of what was intended in 1895.
2. To make them ship canals.
3. To adopt an intermediate course.

As regards the ship canal it suffices to say that at present the subject is not practicable as a State undertaking. The expense would be enormous, and it is by no means certain that it would be economical in the end to try to substitute for the three present types of cargo craft—that is, the lake steamer, the canal boat and the ocean steamer—one ship which should go from an interior port across the ocean with unbroken cargo. Under any conceivable change the types of vessels best fitted for navigation respectively on the lakes, the canals and the ocean would be so great that it is doubtful whether it would be possible to make one type that would do for replacing all three.

This is a large and influential body of public opinion which favors completing the work begun in 1895, or making what are practically not very essential changes in it. The commission, however, gives excellent reasons why this should not be done. The work would be far more expensive than it was originally supposed would be the case. One great trouble with the present canal improvement is that it was undertaken without a thorough estimate of the total cost of completing it. No further enlargement

should be undertaken without such an estimate, and this has been made by the committee with the utmost care. After careful investigation the committee estimates that the nearest modification of the 1895 plan which would be in any way satisfactory would cost about twenty-one million dollars. The State of New York is rich and can afford to pay heavily for a great and real improvement in her transportation facilities. But it cannot afford an inadequate improvement. The committee give good reason for their belief that no adequate purpose would be served by changing the canals as they would be changed through the appropriation of twenty million dollars or less.

There remains the committee's plan for a barge canal capable of carrying boats of a thousand ton capacity to build which would involve an expenditure of sixty million dollars. At the outset this seems a very large expenditure of money, but the more I have looked into this question, the more I believe that considering the interests of the State as if they were those of a mere business corporation, this expenditure will seem right and proper. With an expenditure of twenty millions, the increase in the freight capacity of the canals and the diminution in the rate on freight might not be sufficient to enable the canals to compete with the railroads as an important factor in our transportation system; and there would then be no adequate return for the money. But sixty-two millions is not too large a sum for the great State of New York to expend, if it will secure for at least a generation the same canal advantages which were secured to this State in the early decades of the century by the original diminutive canal. There is every reason after the most patient investigation to believe that the large canal will result in a transportation cost across the State of New York as low as that on the St. Lawrence canals and far

less than any rate that is possible by railroad at any time within the immediate future, if ever—the difference in favor of the canal over the railroad being more than three-fold; that is, the freight rate on the canal being less than a third that by the railroads. The State of New York would thus receive the full advantages which its topography offers it in low rates of transportation, advantages possessed by no other State on the Atlantic coast. It must be remembered that the Erie Canal has far more than paid its expenses, and over and above this was the incalculable advantage to the State's commerce. If the proposed barge canal is paid for as the committee proposes; that is, by taxing the people of the canal counties which would be most immediately interested, and which possess eighty per cent. of the population and ninety per cent. of the assessed valuation of property of the State; by issuing bonds on this basis, the sum would represent less than one and a half per cent. of the assessed valuation of the canal counties; whereas the original Erie Canal represented more than three per cent. of the valuation of the State. In other words, we shall assume a burden less than one-half as great relatively to our resources as was assumed by New York when she was a comparatively poor and weak community. We would assume a burden only about as great as the burden of the Brooklyn Bridge when it was assumed by New York and Brooklyn. If three-quarters of a century ago New York State could build the original Erie Canal, if a quarter of a century ago the present city of Greater New York could start to build the Brooklyn Bridge, in each case to the enormous advantage of the community which incurred the burden of the expenditure, there is no reason why the Empire State should now shrink from such an undertaking, when it promises similar results. The eighteen-year bonds which will be

negotiated would result in an increase of but about ten cents on every hundred dollars of the present assessed valuation, and this would decrease year by year as the valuation increases. The aggregate tax of the canal counties is now about two dollars per hundred of valuation, and this would be an increase of but ten cents on each hundred dollars. As a matter of fact, this ten cents increase is much less than the fluctuations from year to year in taxation. It is the city of New York which will pay over two-thirds of the cost, or in other words over forty millions of the amount. She is now considering the propriety of spending very nearly double that amount for railroads, bridges and tunnels to facilitate the movement of her citizens within her own limits. It is surely worth while, when this is the case, to consider the propriety of a much smaller expenditure, upon the success of which may depend the fact whether there will be enough passengers to make this enterprise successful.

I call your especial attention to that portion of the committee's report in which they set forth that the efficiency of the canals depends upon their management quite as much as upon their physical size, and that there should be no further money spent upon them unless accompanied by measures which will secure their management upon an absolutely business basis. These measures are:

First. To remove all restrictions as to the amount of capital of companies engaged in transportation, so as to encourage instead of hampering the development of those modern business methods which are largely the foundation of our present prosperity.

Second. To provide for mechanical means for traction and the use of mechanical power in the place of hand power in the locks.

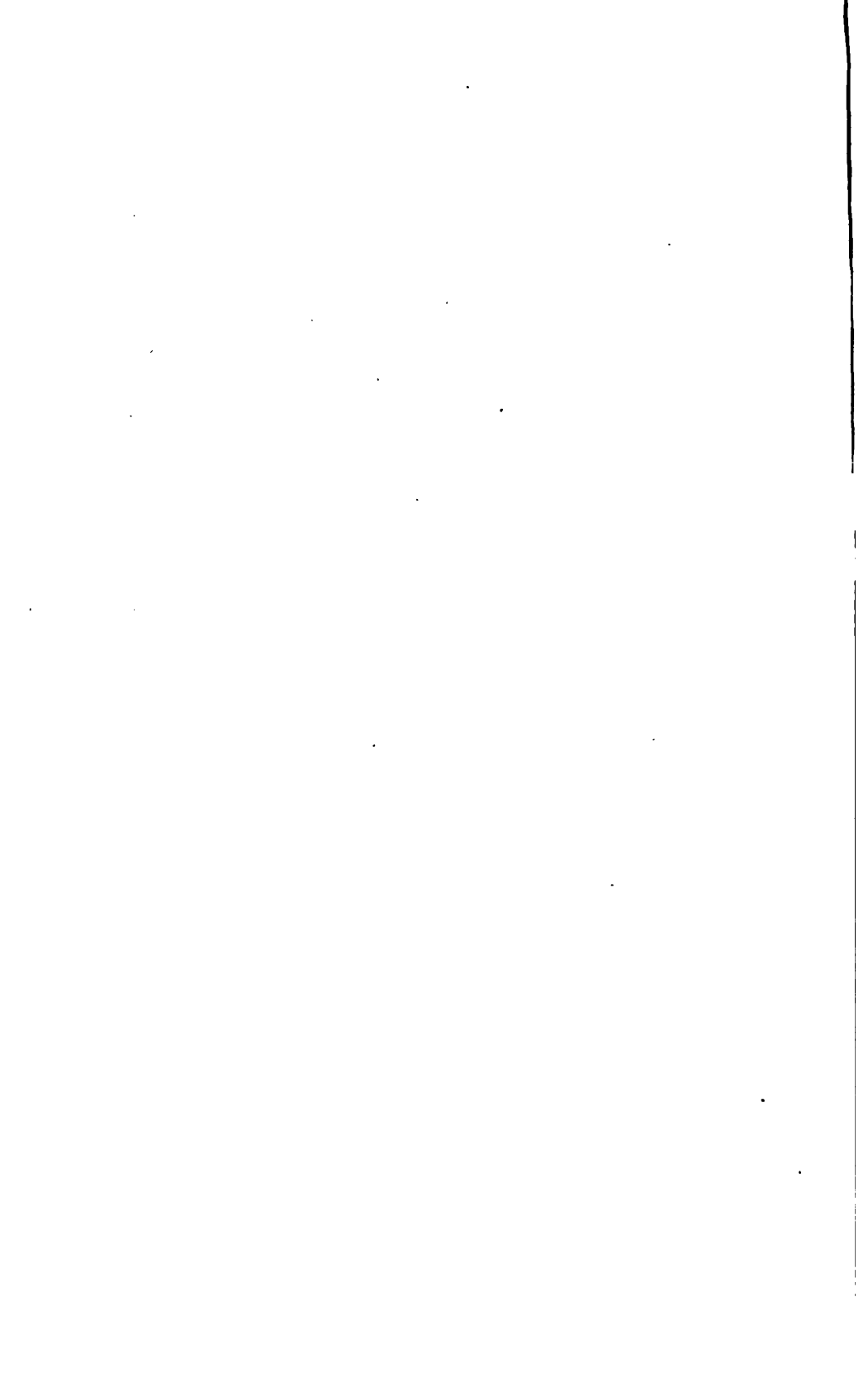
Third. The organization of the force on a permanent basis so as to afford a guarantee that the entry into the service of applicants, their tenure of office and promotion will depend solely on their fitness. This I consider a recommendation of vital importance. We must make it possible for young engineers to enter into the work on the canals as they would into any other career, and the ordinary laborers and the like should be employed only when they show themselves presumably fit for the work, and should be kept so long and only so long as they render efficient service, being promoted, reduced or dismissed strictly in accordance with the capacity, industry and good conduct of which they give proof. There must be legislation to secure the permanence of any such system.

Fourth. A revision of the laws in regard to the letting of public contracts and of advertising, so as to prevent a repetition of the matters animadverted upon in the portion of my annual message on the subject of the canals, recently laid before your body.

I again earnestly ask your attention to this subject than which no other can be more vital to the welfare of the State.

THEODORE ROOSEVELT.





STATE OF NEW YORK

No. 15.

IN SENATE,

January 25, 1900.

Message from the Governor Transmitting Report of
the New York Commerce Commission.

STATE OF NEW YORK—EXECUTIVE CHAMBER,

ALBANY, *January 25, 1900.*

To the Legislature:

I herewith transmit the report of the New York Commerce Commission which was appointed by my predecessor in pursuance of chapter 644 of the laws of 1898. This report represents an immense amount of wholly disinterested labor, undertaken solely with a view of accomplishing something effectual to stop the decline in the commerce of New York. The thanks of the State are due the members of the commission for the marked ability and untiring industry they have shown throughout their labors.

In the first place, I call your especial attention to what the commission reports as to the main cause of the damage to New York's commerce; that is, to the way in which the railroads, and especially the railroads of our own State, discriminate against

her in the interest of competing ports. The commission presents a summary of its conclusions and recommendations, and the first ten subdivisions of this summary relate to this railroad discrimination imposed by what is known as the differential agreement between the trunk line railroads to the American Atlantic seaports. The commission shows that this discrimination is made so as to overcome the advantage which New York would have under natural conditions as the cheapest route to foreign markets for the products of the West, and comments with especial severity upon the New York railroads which have received benefits from the State and yet participate in the discrimination, to the serious injury of New York. It does not appear, however, that any legislative action is at present recommended; and the commission simply through its report seeks to give widespread publicity to the facts, holding that the evil can be remedied by improving the canals, canal terminals, etc.

The Canal Committee of which General Greene is chairman (the report of which I am transmitting at the same time) was appointed solely to consider the canal problem. The Commerce Commission was appointed to consider the whole problem of New York's loss of commerce, inquiring into all the causes, and seeking to find out all possible remedies. It speedily discovered, however, that the question of the canal was really the central question around which hinged all others concerned with benefitting the commercial development of New York or arresting the decline of this development. This is a further proof, if any be needed, of the immense importance of the canal and of the extreme unwisdom of abandoning it as an outworn institution.

The commission makes eight recommendations as to legislative action. As to seven of these there can be no question in my

opinion. Proper terminal facilities should be immediately provided, as the commission outlines. The act regulating the fees and charges for elevators should be amended. The act limiting corporations designed to navigate the canals to a capital stock of fifty thousand dollars should be repealed. The canal piers should again be reserved exclusively for canal boats. New York city should be allowed to carry out its plans for the construction of piers, and improvement in dock facilities, and also to acquire possession of the waterfront between Gansevoort and Twenty-third streets. With some hesitation I agree also to the wisdom of passing an act prohibiting the conveyance in perpetuity of any land under water within the limits of the Greater New York, but providing for the lease of such land with power of renewal. This is obviously proper for the crowded districts of the city. In remote parts of the city, however, the terms must be sufficiently liberal to encourage private parties to take hold and build up improvements which will help the whole waterfront.

The commission, as of the first importance, recommends action on the State canals themselves. They agree with the committee of which General Greene is chairman that in the first place, the canals cannot be abandoned; that in the second place, a ship canal ought not to be built by the State; and that in the third place, the present canal must be enlarged. On these three fundamental points the reports of the commission and committee are at one. They differ, however, as to whether the thousand-ton-barge canal should be built at a cost of some sixty millions of dollars, or whether the canal improvements proposed in the Act of 1895 should be carried through at the cost, as they estimate it, of fifteen millions of dollars. This difference corresponds to the undoubted differences of opinion on this subject among the

people in the State at large who are most interested in seeing the canals built up. In my message accompanying the Canal Committee's report I have given in detail the reasons why I accept their conclusions rather than the conclusions of the Commerce Commission on this matter.

I desire especially to call your attention to that portion of the Commerce Commission's report which shows the main source of the trouble over the nine million dollar expenditure for improvements under the Act of 1895. The Commerce Commission's report makes it perfectly clear that there never was sufficient authority, or indeed any authority, for supposing that this nine million dollars would be enough to complete the work, and that a sum was named which was entirely insufficient. It was doubtless believed to be easier to get the small sum than a large one.

I call your attention to the whole report, which should be read and studied in detail. The commission held its hearings not only in New York and in the West, but also visited all the important seaports which are the business rivals of New York. We cannot afford to blink the fact that there has been a very serious loss in New York's commerce, and that the State cannot permit this loss to go unchecked. The commission has gone at great length into all the various causes for the state of things described. Prompt action should be taken to remedy the evils complained of. We cannot afford to rest idle while our commerce is taken away from us, and we must act in the broadest and most liberal and most energetic spirit if we wish to retain the State's commercial supremacy. In accordance with the direction of the statute, the commission will speedily submit drafts of bills designed to carry its recommendations into effect.

THEODORE ROOSEVELT.

FIFTH ANNUAL REPORT

OF THE

BOARD OF MANAGERS

OF THE

Rome State Custodial Asylum

AT ROME, N. Y.

For the Year Ending September 30, 1899.

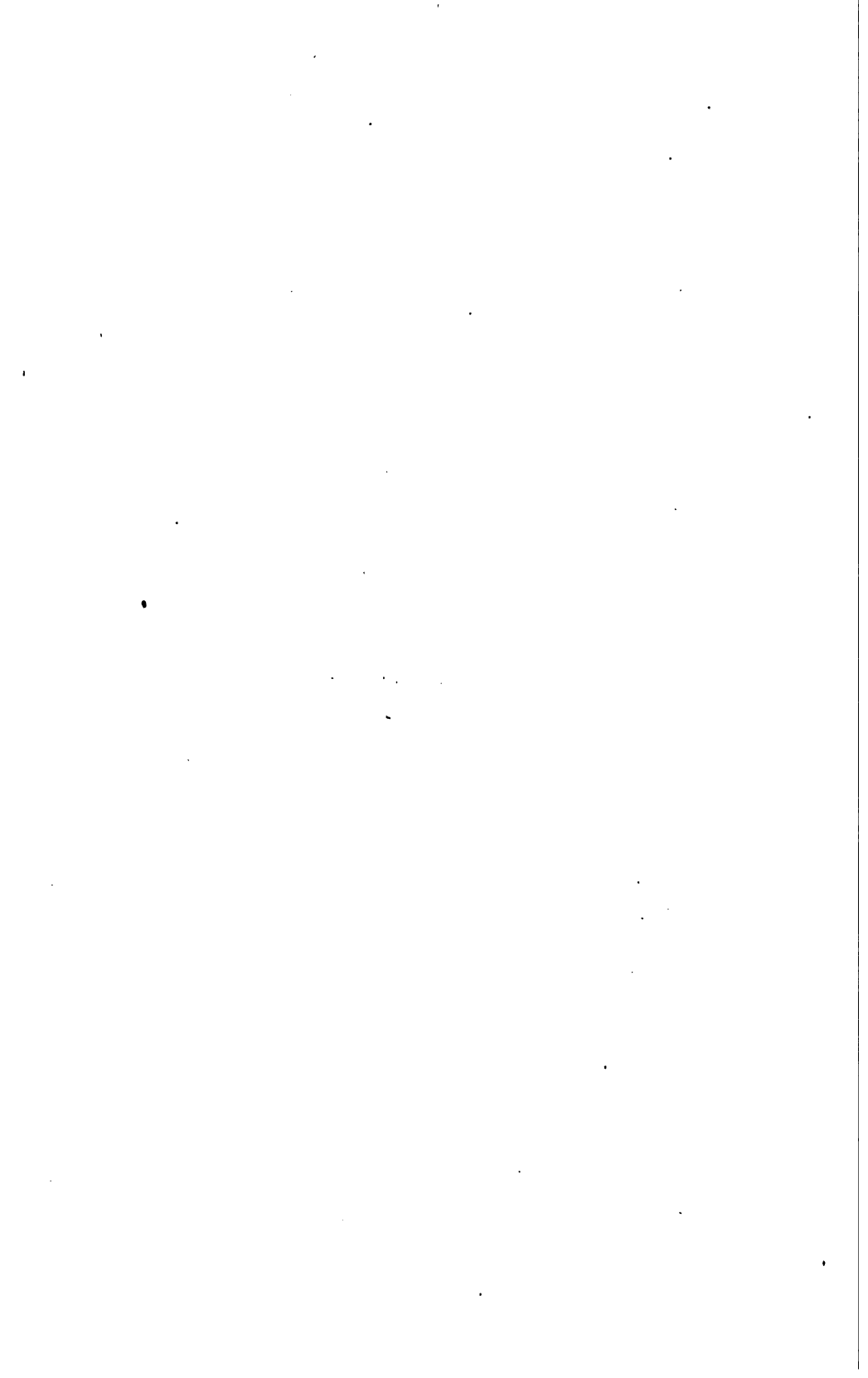
PART I.

TRANSMITTED TO THE LEGISLATURE JANUARY 25, 1900.

ALBANY:

JAMES B. LYON, STATE PRINTER.

1900.



STATE OF NEW YORK.

No. 16.

IN SENATE,

JANUARY 25, 1900.

Report of the Board of Managers.

To the Legislature of the State of New York:

Gentlemen.—We respectively submit for your consideration this the fifth annual report of the Rome State Custodial Asylum for the fiscal year ending September 30, 1899.

Very respectfully yours,

WILLIAM H. CLOHER, Jr.,

President.

JIM STEVENS,

Vice-President.

JOHN MCGAW WOODBURY,

HOMER T. FOWLER,

E. STUART WILLIAMS,

FREMONT W. SPICER,

E. S. BATCHELLER,

HENRY L. GATES,

JAMES A. DOUGLASS,

JOSEPH I. SAYLES,

FRANK T. GORTON.

Officers of the Asylum.

MANAGERS.

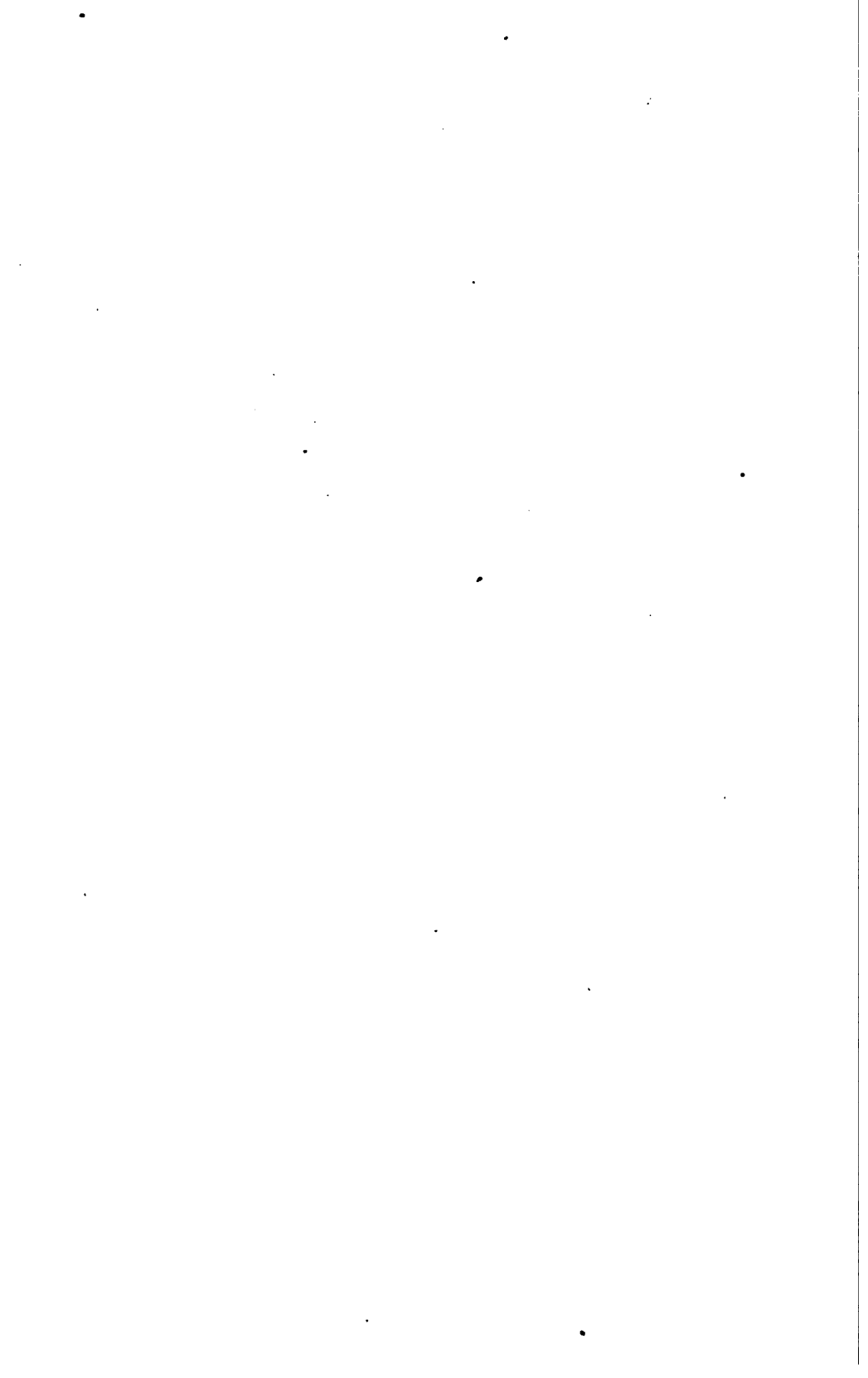
WILLIAM H. CLOHER, Jr., President.....	Capron.
Hon. JIM STEVENS, Vice-President.....	Rome.
HOMER T. FOWLER, Secretary.....	Rome.
Hon. E. STUART WILLIAMS.....	Rome.
JOHN McGAW WOODBURY, M. D.....	New York city.
FREMONT W. SPICER.....	Dexter.
E. S. BATCHELLER.....	Gloversville.
HENRY L. GATES.....	Utica.
Hon. JAMES A. DOUGLASS.....	Oriskany Falls.
Hon. JOSEPH I. SAYLES.....	Rome.
FRANK T. GORTON, M. D.....	Waterville.

TREASURER.

J. MILLIARD BRAINERD.....	Rome.
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RESIDENT OFFICERS.

JOHN F. FITZGERALD, M. D.....	Superintendent.
CHARLES BERNSTEIN, M. D.....	Assistant Physician.
JAMES T. STONE.....	Steward.



FIFTH ANNUAL REPORT

OF THE

Managers of the Rome State Custodial Asylum for Unteachable Idiots.

To the Legislature of the State of New York:

The board of managers of the Rome State Custodial Asylum respectfully submit their fifth annual report of the Rome State Custodial Asylum for your consideration. We trust you will find much in its contents which will prove of interest. The report contains the report of the treasurer, showing in detail the financial transactions of the year; and the report of the superintendent, which shows that material progress has been made in developing the institution and in improving the inmates. The efforts made to accomplish the latter purpose, including physical culture, sloyd work and kindergarten methods, are justified by the results obtained.

The treasurer's report shows that the receipts of the asylum from all sources were \$68,427.50 for maintenance, and \$69,480.33 for special purposes, a total of \$137,907.83; and that the expenditures were \$67,227.86 on account of maintenance, \$69,480.33 for special purposes, and that \$537.55 was paid the State Treasurer from the earnings of the institution, as provided by a recent statute; leaving a balance on hand October 1, 1899, of \$662.09 to the credit of the maintenance fund.

The statistics show a daily average population of 342.9 as compared with 338.5 last year. The total number in custody

was 242 men and 145 women, a total of 387, an increase of 11 over the previous year.

There has been a noticeable decrease in the death rate, only 18 dying during the year, while in the year just preceding 31 died. The superintendent comments on this fact, and explains that the change in a great measure is due to increased sanitation, due to the ventilating system now in use. Certainly the wards and dormitories are rendered more wholesome by the increased supply of fresh air.

The average per capita cost of maintenance has been increased somewhat by the larger supply of fuel consumed in heating new buildings, and by the additional force of employes who were required to care for the inmates. The increase in the corp of employes was due to the recommendation of the State Board of Charities to the Comptroller that the ratio of day attendants to patients should be one to ten. When you consider the character of our inmates, it is not surprising that as many attendants are needed for their care and supervision as for the more turbulent and troublesome classes of insane.

It is a matter of regret that owing to the increase in the price of materials required in constructing and equipping buildings, the new ward building and administration building are not ready for occupancy. The estimates for the equipment of these buildings were considered ample when they were prepared last winter and submitted to you. The occupancy of these buildings would have increased our population to 500 people.

Contracts were awarded after considerable effort on the part of the management and the State Architect, with the approval of the Comptroller, after the plans and specifications were approved by the State Board of Charities, for the heating, lighting,

ventilating, plumbing and draining of these buildings, and only the plumbing fixtures are now required to make them habitable.

The work on the several contracts enumerated is progressing, and will probably be completed by January 1st, next.

Funds should be appropriated as soon after the convening of the Legislature as possible for supplying these fixtures. These items have received the approval of the committee of the State Board of Charities having immediate supervision of this asylum.

The new water supply is completed, and is entirely satisfactory.

The contract was awarded for the construction of a new ward building for women, after the plans and specifications had been prepared by the State Architect and duly approved by the State Board of Charities, for \$32,386.00, leaving only \$38.00 available for incidentals, after paying for the advertising. It is to be regretted that more money was not available for this work, as a fire-proof building could have been constructed for \$2,000.00 more; besides, \$38.00 is hardly sufficient to meet the extras on a building of this magnitude, no matter how careful the architect may be regarding details and specifications. Nevertheless, we did not feel justified in not letting the contract, owing to the crying need for accommodations.

A boiler is provided for in the contract for steam warming and ventilation, and is being set up and connected.

A contract was made for a plant for filtering our entire water supply, and it will be in operation within a month.

Needed repairs and improvements have been made about the farm buildings and cottage.

A large amount of filling and grading has been done in the front and rear of the buildings. Much yet remains to be done, however.

A contract has been awarded, within the appropriation, for covering all the hot water pipes, generators, tanks, etc., which should be covered. We were unable, however, to enter into contracts for the fire escape and telephone and fire alarm systems, none of the bids received being within the appropriations.

In a number of rooms in building "D" the floors have been renovated, and are apparently as good as new. This work is being done with our present force, at such times as can be found from other duties, at very little expense to the State.

MAINTENANCE.

We have at present 356 inmates, with a strong probability that the number will be increased to 500 in the spring or early summer. As stated before in this report, the maintenance per capita has been increased over the preceding year by reason of the increased consumption of fuel. As two new buildings are to be heated this winter, without an increase in our population, it is very likely that the cost of fuel will be increased over last year. There is no likelihood, however, of any other increase in maintenance, and we believe that the 500 inmates who will be here the coming year can be maintained at a yearly per capita cost of \$175.00, or a weekly per capita cost of \$3.37. This would require \$87,500.00 for maintenance. We do not feel justified in recommending a smaller appropriation until experience has proved that it can be done.

An electric cable is required to extend from the switch board in the dynamo room to the connecting corridor, so as to light the administration building and buildings "F," "G," "H" and "I," the latter two of which are yet to be constructed.

Funds are also required for heating, lighting, plumbing and draining ward building "G," which building is now being constructed.

A mortuary is urgently needed for the reason that no suitable provision is now made for the care of the dead until burial, and no facilities are furnished for post mortem examinations and microscopical work. An institution of this magnitude, and with a class of people from whom interesting and valuable facts may be obtained from post mortem examinations, should be thoroughly equipped with all modern facilities and appliances for scientific work in the direction mentioned.

A cold storage building is required for storage of meats, dairy products, fruit, etc. This building, in addition, should contain a store for the care of groceries, household stores and clothing.

A new ice house is among the needs of the institution. This should be constructed in the vicinity of the pond from which the ice is obtained.

A vegetable cellar should also be constructed the coming summer, as there is not sufficient provision for the care of vegetables for winter supply. In this building, the various grains raised on the farm should also be housed.

We again call your attention to the necessity for furnishing a propagating house. The institution has no means for the early propagation of vegetables and plants for the garden, and as a result the gardening is delayed until late in the spring, producing results much later than they should be obtained. It would contribute to the economical administration of the institution, as all these plants and vegetables now have to be purchased outside at a season when they are expensive.

A new ward building for 110 men is required to meet the demands for accommodations. This building, with complete equipment, can be constructed at a cost not to exceed \$55,000.00.

As stated before, plumbing fixtures are required to complete the equipment of ward building "F" and the administration building.

The work of grading grounds, which has been commenced the present year, should be continued until it is completed. A large number of inmates can be employed at this work, and much more accomplished than if the work were done by contract. An additional appropriation is asked for this purpose.

The old buildings require painting and repairs to quite an extent. The floors should be taken up and replaced by new floors. The side walls should be lathed and plastered and new steel ceilings furnished. Practically all the wards are in need of painting. An appropriation covering the above items is needed.

More furniture, especially for the equipment of ward building "G," and practically all the other wards, should be purchased.

The item of \$500 appropriated for fire escape, has been ascertained to be insufficient, and we respectfully suggest that the \$500 be re-appropriated and that \$600 be appropriated in addition.

The need for a railway switch on which to convey our coal and other commodities is as requisite as ever; but information has been conveyed to us that a street car line from the city of Rome will be constructed within the near future, on which all freight could be hauled, and at the same time furnish a means of conveyance for our employes to and from the city. We therefore defer asking for an appropriation for this purpose until the railroad company is given an opportunity to construct such a road.

If it does not do so within a reasonable length of time, the work should be undertaken by the State in the interest of economy.

The appropriation for fire alarm and telephone systems have proved insufficient after plans have been prepared, duly advertised and bids received. In view of the fact that two more buildings are to be added to the institution more money is required than the bids received call for.

The sum of \$407.41 is required to pay for the plans and specifications for the plumbing and drainage of ward building "F" and the administration building. These plans and specifications were prepared prior to the advent of the present State Architect, who does not feel that it is a proper charge against his department. As we have no funds available for the payment of this indebtedness, it is thought advisable to ask an appropriation covering the item.

In relation to the fact that only \$38 is available for extras on ward building "G," on the advice of the State Architect we request that an appropriation of \$1,000 be made, covering such incidentals and extras as may arise during the construction of this building.

The items for which appropriations are asked are as follows:

Electric cable from dynamo room to connecting	
corridor	\$2,100 00.
Heating, ventilating, lighting, plumbing and drain-	
ing ward building "G".....	13,441 80.

Detailed as follows:

Heating and ventilating.....	\$5,491 80
Lighting	2,000 00
Plumbing and drainage.....	5,500 00

Mortuary, complete with heating, lighting, plumbing and draining	\$4,500 00
Cold storage building, complete.....	15,000 00

Detailed as follows:

Building	\$9,000 00
Apparatus	5,000 00
Heating and lighting.....	1,000 00

Ice house.....	1,800 00
Propagating and green house.....	3,700 00
Plumbing fixtures, ward building "F".....	2,300 00
Plumbing fixtures, administration building.....	2,115 00
Grading and improving grounds.....	2,500 00
Painting, repairs and betterments.....	1,000 00
Furniture	2,000 00
Night watchman's clock, 31 stations and provision for connecting 23 additional.....	750 00
Electric time clock, 15 secondary clocks.....	450 00
Ward building "J" for 110 men.....	55,000 00

Detailed as follows:

Building	\$41,500 00
Heating and ventilating.....	6,000 00
Lighting	2,000 00
Plumbing and drainage.....	5,500 00

Vegetable cellar	2,200 00
Fire escape.....	1,100 00
Fire alarm and telephone.....	800 00
For preparation of plans and specifications for plumbing and drainage of ward building "F," and administration building	564 11

For extras and incidentals on ward building "G" ..	\$1,000 00
Maintenance	87,500 00

We appreciate that our requirements are large, but fully realize that they are not in excess of the demands upon us.

Every appropriation has been used as economically as possible, and the State in every instance has received full value for its outlay.

We regret that, for business reasons, Mr. Eugene H. Conant found it necessary to decline a re-nomination as a manager of the Institution. He has been associated with us since the re-organization, and his advice and counsel have been of great value.

We desire, as a Board, to commend the action of the Governor in appointing Doctor John M. Woodbury, who was appointed in place of Mr. Conant, as a manager of the institution. His broad experience in medicine, his intimate relations with general hospital work, and his manifest interest in public charities, will prove of undoubted value to this asylum.

We feel, as a Board of Managers, that we cannot say too much in commendation of the efficient, painstaking management of our Superintendent Doctor John F. Fitz Gerald, and his corps of assistants.

Particularly do we notice marked executive ability in the erection of new buildings, sound judgment as to present and future requirements, and watchfulness for the comfort of the inmates, also the economic per capita expense, comparing favorably with the best institutions in the State.

The Assistant Physician, Chas. Bernstein, M. D., and also the Steward, Jas. T. Stone, we find are well adapted for their respective positions, whereby perfect harmony exists throughout the

whole institution, showing each year steady improvement, as a result of better facilities, which your honorable body has recognized by making the necessary appropriations.

Respectfully submitted,

W. H. CLOHER, JR.,

President.

JOHN MCGAW WOODBURY,

E. STUART WILLIAMS,

J. I. SAYLES,

H. T. FOWLER,

E. S. BATCHELLER,

F. W. SPICER,

JAMES A. DOUGLASS,

HENRY L. GATES,

JIM STEVENS.

Report of the Treasurer.

To the Managers of the Rome State Custodial Asylum:

Gentlemen.—The Treasurer of the Rome State Custodial Asylum respectfully submits the following statement of his receipts and expenditures for the fiscal year ending September 30, 1899:

GENERAL FUND.

1898.

Oct.	1. Balance on hand.....	\$1,531 04
	Receipts from Comptroller.....	5,000 00
		<hr/>
		\$6,531 04

DISBURSEMENTS.

	On vouchers Nos. 1 to 63, inclusive.....	5,927 56
		<hr/>
	Balance	\$603 48

Nov.	1. Balance on hand.....	\$603 48
	Receipts from Comptroller.....	6,000 00
	Receipts from sale of farm and garden products	37 51
		<hr/>
		\$6,640 99

DISBURSEMENTS.

	On vouchers Nos. 1 to 62, inclusive.....	6,007 92
		<hr/>
	Balance	\$633 07

Dec.	1. Balance on hand.....	\$633 07
	Receipts from Comptroller.....	6,000 00
	Over draft	841 28
		<hr/>
		\$7,474 35

DISBURSEMENTS.

On vouchers Nos. 1 to 71, inclusive.....	7,474 35
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1899.

Jan.	1. Receipts from Comptroller.....	\$8,000 00
	Receipts from sale of old materials.....	2 25
	Receipts from sale of farm and garden products	2 00
	Receipts from maintenance of private patients	128 70
		<hr/>
		\$8,132 95

DISBURSEMENTS.

On vouchers Nos. 1 to 63, in- clusive	\$5,517 66
Over draft last month.....	841 28
	<hr/>
	6,358 94
	<hr/>
Balance	\$1,774 01

Feb.	1. Balance on hand.....	\$1,774 01
	Receipts from Comptroller.....	5,000 00
		<hr/>
		\$6,744 01

DISBURSEMENTS.

On vouchers Nos. 1 to 68, inclusive.....	\$5,034 31
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Balance	\$1,739 70
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March 1. Balance on hand.....	\$1,739 70
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Receipts from Comptroller.....	5,500 00
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	\$7,239 70
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DISBURSEMENTS.

On vouchers Nos. 1 to 69, inclusive.....	6,208 12
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Balance	\$1,031 58
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April 1. Balance on hand.....	\$1,031 58
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Receipts from Comptroller.....	5,500 00
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Receipts from sale of old materials.....	2 75
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Receipts from sale of farm and garden products	5 00
---------------------------------------------------------	------

Receipts from maintenance of private patients	180 70
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	\$6,720 03
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DISBURSEMENTS.

On vouchers Nos. 1 to 63, inclusive.....	4,316 32
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Balance	\$2,403 71
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May 1. Balance on hand.....	\$2,403 71
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Receipts from Comptroller.....	4,500 00
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	\$6,903 71
--	------------

DISBURSEMENTS.

	On vouchers Nos. 1 to 74, inclusive.....	\$5,193 40
	Balance	\$1,710 31
June	1. Balance on hand.....	\$1,710 31
	Receipts from Comptroller.....	4,000 00
		\$5,710 31

DISBURSEMENTS.

	On vouchers Nos. 1 to 64, inclusive.....	5,576 78
	Balance	\$133 53
July	1. Balance on hand.....	\$133 53
	Receipts from Comptroller.....	6,000 00
		\$6,133 53

DISBURSEMENTS.

	On vouchers Nos. 1 to 67, inclusive.....	4,749 79
	Balance	\$1,383 74
Aug.	1. Balance on hand.....	\$1,383 74
	Receipts from Comptroller.....	5,000 00
		\$6,383 74

DISBURSEMENTS.

	On vouchers Nos. 1 to 58, inclusive.....	5,947 24
	Balance	\$436 50

Sept.	1. Balance on hand.....	\$436 50
	Receipts from Comptroller.....	5,500 00
		<hr/>
		\$5,936 50

DISBURSEMENTS.

	On vouchers Nos. 1 to 61, inclusive.....	5,274 41
		<hr/>
	Balance	\$662 09
		<hr/> <hr/>

SUMMARY GENERAL FUND.

1898.

Oct.	1. Balance on hand.....	\$1,531 04
	Receipts from Comptroller for the year ending September 30, 1899.....	66,000 00
	Receipts from sale of old materials....	123 65
	Receipts from sale of farm and garden products	105 51
	Receipts from maintenance of private patients	667 30
		<hr/>
		\$68,427 50
		<hr/> <hr/>

DISBURSEMENTS.

	Paid vouchers from October 1, 1898, to September 30, 1899.....	\$67,227 86
	Paid to State Treasurer.....	537 55
		<hr/>
		\$67,765 41
		<hr/> <hr/>

Balance on hand October 1, 1899... \$662 09

SPECIAL FUND.**FENCING.**

(Chap. 932, Laws 1895.)

1898.

Oct.	1. Balance on hand.....	\$42 40
	Disbursed on vouchers Nos. 97, 116....	42 40

ELECTRIC LIGHTING.

(Chap. 479, Laws 1896.)

Oct.	1. Balance on hand.....	\$22 28
	Disbursed on voucher No. 94.....	22 28

PAINTING AND REPAIRS.

(Chap. 564, Laws 1897.)

Oct.	1. Balance on hand.....	\$156 56
	Received from Comptroller.....	141 07

\$297 63

Disbursed on vouchers Nos. 14, 16, 18, 35,

36, 44, 60, 61, 82, 85..... 297 63

MUSICAL INSTRUMENTS AND MUSIC.

(Chap. 564, Laws 1897.)

Oct.	1. Balance on hand.....	\$21 00
	Received from Comptroller.....	439 00

\$460 00

Disbursed on vouchers Nos. 15, 125.....

460 00

FIRE APPARATUS.

(Chap. 564, Laws 1897.)

Oct.	1. Balance on hand.....	\$71 45
	Received from Comptroller.....	208 72
		<hr/>
		\$280 17
	Disbursed on vouchers Nos. 67, 119....	280 17
		<hr/> <hr/>

KITCHEN BUILDING.

(Chap. 564, Laws 1897.)

Received from Comptroller.....	\$7,044 75
Disbursed on vouchers Nos. 7, 89, 107..	7,044 75
	<hr/> <hr/>

STEAM HEATING AND VENTILATION.

(Chap. 564, Laws 1897.)

Received from Comptroller.....	\$351 44
Disbursed on vouchers Nos. 47, 49, 91...	351 44
	<hr/> <hr/>

MEDICAL AND SURGICAL APPLIANCES.

(Chap. 564, Laws 1897.)

Received from Comptroller.....	\$121 50
Disbursed on vouchers Nos. 142, 143, 173.	121 50
	<hr/> <hr/>

ADMINISTRATION BUILDING.

(Chap. 564, Laws of 1897.)

Received from Comptroller	\$18,930 96
Disbursed on vouchers Nos. 3, 13, 29, 72,	
83, 110, 139, 178.....	18,930 96
	<hr/> <hr/>

PLUMBING AND LIGHTING KITCHEN BUILDING.

(Chap. 426, Laws of 1898.)

Received from Comptroller.....	\$3,896 74
Disbursed on vouchers Nos. 6, 23, 88, 90, 95, 105, 115.....	3,896 74

COMPLETING BOILER HOUSE, CHIMNEY AND CONDUITS.

(Chap. 426, Laws of 1898.)

Received from Comptroller.....	\$113 00
Disbursed on voucher No. 165.....	113 00

PAINTING, REPAIRS AND BETTERMENTS.

(Chap. 607, Laws of 1898.)

Received from Comptroller.....	\$3,605 97
Disbursed on vouchers Nos. 8, 11, 17, 19, 20, 24, 27, 28, 33, 37, 38, 39, 40, 41, 42, 45, 48, 50, 51, 62, 63, 64, 65, 66, 68, 74, 75, 76, 77, 78, 79, 80, 81, 86, 87, 98, 99, 100, 101, 102, 108, 109, 117, 118, 121, 122, 123, 126, 129, 130, 132, 133, 135, 140, 144, 146, 148, 174, 175, 176, 180, 181, 182, 188	3,605 97

FIRE APPARATUS.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$436 63
Disbursed on vouchers Nos. 120, 177, 187.	436 63

COAL SHEDS.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$300 00
Disbursed on vouchers Nos. 34, 46, 53, 54.	300 00

BRICK BUILDING.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$20,991 21
Disbursed on vouchers Nos. 2, 5, 12, 26, 30, 56, 70, 71, 84, 92, 104, 111, 113, 124, 138, 141, 179.....	20,991 21

ELECTRIC LIGHTING AND PLUMBING, ADMINISTRATION BUILDING.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$397 50
Disbursed on vouchers Nos. 4, 25, 57, 69, 93, 103, 112, 131.....	397 50

FURNISHING AND FURNITURE.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$921 79
Disbursed on vouchers Nos. 9, 10, 20 $\frac{1}{2}$, 32, 43, 52, 58, 96, 114.....	921 79

GRADING GROUNDS AND LAYING WALKS.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$193 33
Disbursed on vouchers Nos. 127, 134, 136, 137, 183	193 33

WATER SUPPLY.

(Chap. 426, Laws 1898.)

Received from Comptroller.....	\$10,076 91
Disbursed on vouchers Nos. 1, 21, 22, 31, 55, 59, 73, 104, 128, 147.....	10,076 91

STOCKS AND UTENSILS.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$46 91
Disbursed on voucher No. 145.....	46 91

ELECTRIC WIRING, DORMITORY BUILDING.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$42 25
Disbursed on vouchers Nos. 149, 150, 151, 152	42 25

PLUMBING AND DRAINAGE, DORMITORY BUILDING.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$55 80
Disbursed on vouchers Nos. 153, 154, 155, 156	55 80

MAOHINERY.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$159 06
Disbursed on vouchers Nos. 151, 157.....	159 06

ELECTRIC WIRING, ADMINISTRATION BUILDING.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$60 00
Disbursed on voucher No. 158.....	60 00

DORMITORY BUILDING.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$75 95
Disbursed on vouchers Nos. 159, 160, 161, 162, 163, 164.....	75 95

WARMING AND VENTILATING DORMITORY BUILDING.

(Chap. 620, Laws 1899.)

Received from Comptroller.....	\$466 51
Disbursed on vouchers Nos. 166, 167, 168, 169, 170, 171, 172.....	466 51

GRADING AND IMPROVING GROUNDS.

(Chap. 620, Laws 1899.)

Received from Comptroller	\$89 64
Disbursed on vouchers Nos. 184, 185, 186.	89 64

SUMMARY OF SPECIAL FUNDS.

1898.

Oct. 1. Balance on hand.....	\$313 69
Received from Comptroller.....	69,166 64
	<hr/>
	\$69,480 33
Disbursements	69,480 33

SUMMARY OF CASH BALANCES.

1899.

Oct. 1. General fund	\$662 09
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Report of the Medical Superintendent.

To the Honorable Board of Managers of the Rome State Custodial Asylum:

Gentlemen.—I respectfully submit the Superintendent's fifth annual report for your consideration. The report contains the statistics relative to inmates, remarks on improvements, transactions of the different departments, and the needs that have presented themselves for the future growth of the institution.

MOVEMENT OF POPULATION.

There were in the asylum October 1, 1898, 215 men and 127 women, a total of 342; 27 men and 18 women were admitted, the total in custody being 387; 9 men and 4 women were discharged, and 12 men and 6 women died, making a total of 31 discharges; a total of 356 remaining in custody October 1, 1899.

ADMISSIONS.

We note the following mental states in those admitted: 1 case of idiocy, 5 cases of idio-imbecility, 15 cases of imbecility low grade, 17 cases of imbecility medium grade and 7 cases of imbecility high grade.

DISCHARGES.

Two high grade imbeciles were discharged to the custody of their relatives, and 11 insane discharged and transferred by order of the State Commission in Lunacy to the State hospitals for the insane to which they belonged, after a medical examination was made in each case.

MORTALITY.

There were only 18 deaths during the year; of these 12 were men and 6 were women. The causes and the number who died from each cause, were as follows: Progressive muscular atrophy 1, bronchitis 1, enteritis 2, exhaustion 3, la grippe 1, heart disease 2, strangulated hernia 1, inanition 1, katatonia 1, paralysis 1, pyaemia 1, strangulation 1, tuberculosis 2.

The death rate, based on the daily average population, which was 342.9 was .052% as compared with .090% the previous year. We believe that the improvement in the mortality rate depended in a great measure on the improvement in the sanitary condition of the whole institution. The system of ventilation, which renders the occupancy of the buildings as wholesome in winter as in summer, and the abandonment of the basement as a part of the living quarters of the inmates, are also factors in the lowering of the death rate.

APPLICATIONS FOR ADMISSION.

We continue to receive applications for admission, notwithstanding the fact that every bed is occupied. Many of the cases are urgent in their demands for admission, and should receive consideration at the earliest possible moment, even if the counties from which the applications come have more than their quota. Owing to restrictions placed on the management as to admissions, we are compelled to refuse these cases, no matter how the cases may appeal to our sympathies for relief. Within the next year we can probably admit 150 more cases. These cases could have been admitted before now if appropriations for equipping the buildings had been available at the time the contracts were awarded for the construction of the buildings. When the two buildings "F" and "G" are completed, we will have accommo-

dations for 250 more cases than our present capacity provides for. The number of applications on file is 211.

BUILDINGS AND BETTERMENTS.

A new ward building for 100 inmates is in process of construction. This is located southwest of the ward building "F" to which it is connected by a corridor, which is sufficiently wide to be used for day room purposes, thus utilizing space which would otherwise only be occupied as a thoroughfare. The work on contracts awarded for heating, ventilating, plumbing, draining and lighting ward building "F" and the administration building is progressing satisfactorily, and will probably be completed by January 1st.

The water supply system for which a contract was made with Hill & Norton in September, 1898, has been installed, and the institution is now supplied with ample water for all purposes. The system consists of a well with a float valve, which well receives the water from a city main. From this well the water is pumped through a large water main into a storage tank of 100,000 gallons capacity, located in a tower of masonry on the highest point of land on the premises. From this tower the water is distributed to all parts of the institution, at a pressure of from forty to forty-five pounds to the square inch. An additional pump has been purchased under this contract, so that the institution is adequately protected against accident to the water supply system as long as the supply of water from the city is sufficient.

The work on the ward building "F" has been hindered to quite an extent by reason of the delay in obtaining appropriations for equipment as well as in the preparation of plans and specifications, and awarding of the contracts. The numerous departments and individuals who have to be consulted concerning every step made,

and the approval of contracts, causes serious inconvenience, while productive of little good.

A new coal shed was constructed with the \$300.00 appropriation in 1898. This shed will only temporarily fulfill the purposes for which it was intended.

Stage fittings have been placed in the entertainment hall to a large extent by private contributions.

The farm cottage has been moved from the meadow in front of the buildings to the vicinity of the stable and farm buildings.

The cottage has been renovated and equipped with bathing and toilet facilities, and is now occupied by the farmer, farm help and firemen, and presents a pleasing addition to the institution.

The roof of the piggery has been raised, so that the loft can contain a winter supply of straw for bedding. The interior has been lined with building paper and sided, so that it is much warmer, and it is better ventilated by reason of the higher roof.

The grading for which an appropriation was made last winter is being hurried forward as fast as possible. Thousands of yards of earth have been moved from the embankment southwest of the institution, at a minimum of cost, the State only paying for the teams and the attendants necessary to supervise the work of inmates.

The fruit trees from the old garden have been moved to the southern part of the farm where our new orchard is to be located, prior to the grading of the garden, and changing it into lawn.

Material has been purchased for construction of fences, but owing to the grading, the construction of the fences is deferred until spring, as the grounds are more accessible for drawing earth to any part of them.

A hen house 100x15 has been constructed, and contains 300 hens and chickens, which will contribute a share of the eggs required for use.

Many of the farm drains which have been neglected to such an extent in the past as to render them useless have been uncovered, reset and properly covered. It will take some years to complete the work of draining the farm unless a special appropriation is made for its accomplishment, although, in my judgment, it is a proper charge against the maintenance fund.

The new boiler, for which a contract was made with Breen Brothers, is being placed in position, and will be a welcome addition to our power plant, as the three boilers now in use were forced to their utmost a number of times during the past winter.

A pipe cutting machine has been purchased, and contributes to economical administration.

The new chemical fire engine is an additional safeguard against fires. It is always ready for use.

NEW APPROPRIATIONS REQUIRED.—ELECTRIC LIGHTING.

I was in hopes that the estimate for wiring and fixtures for ward building "F" and the administration building would be sufficient to cover also the cost of an electric cable between these buildings and the dynamo room, but the phenomenal increase in the price of crude copper and manufactured copper clearly precluded the possibility of accomplishing what was contemplated. The result is that a sum to cover the cost of the cable is necessary. The cable should be large enough to carry a load sufficient to light the two buildings mentioned, and also building "G," which is being constructed, and buildings "H" and "I," which are to be constructed in the future.

MORTUARY.

A mortuary is among the items which should be asked of the Legislature this winter. We have only an old wooden outbuilding or shed in which to keep the remains of the dead until the relatives come for them and no provision or facilities whatever for holding post mortem examinations. A building sufficiently large should be erected which could be inexpensively constructed, yet sanitary. Such a building should contain a reception room, cold storage apartment, rooms for post mortem and microscopical work.

COLD STORAGE.

The asylum should be no longer required to go without suitable provision for the storage of meats, eggs, fruit, milk, butter, etc. At present there is no satisfactory place for the care of any of the above necessities beyond our daily supplies. The result is that we are unable to buy in large quantities, and are practically compelled to live from hand to mouth.

Our household stores, groceries, clothing, etc., are scattered from almost one end of the basement of the old buildings to the other. The result is much difficulty in issuing supplies, in caring for the vast number of household effects, and also considerable wastage, due to unsuitable storage facilities.

I would suggest that one building be constructed which would provide for stores of every nature, and also for efficient cold storage.

A new ice house is needed. The building now used for the purpose has been used by the Oneida County Alms House for over thirty years as a woodshed. It occupies a valuable building site which will soon be needed. It is not properly constructed for the

care of ice, and as a consequence, about as much ice is wasted as is used.

PROPAGATING HOUSE.

I have repeatedly called your attention to the necessity of a green and propagating house for the growth of plants and vegetables. The need for such a house is greater each year, as the institution develops. Every spring we are compelled to go into the market and purchase plants for the garden, at what may be termed almost exorbitant rates, because it is the season when every person who has a garden is purchasing. If we should have frosts after setting out plants, we are then compelled to lose valuable time obtaining prices for a new supply, then submitting estimates to the department in Albany, and awaiting a reply before purchasing. The result is that we are seriously delayed in gardening, and at the same time paying much more than we could raise the vegetables and plants for ourselves, if we had the facilities. The green house could be operated without any additional help.

PLUMBING FIXTURES.

Plumbing fixtures are needed to complete the equipment of ward building "F" and the administration building. Doubtless, the estimates submitted by the State Architect a year ago for the plumbing of those buildings would have been sufficient to furnish the fixtures, but you are aware of the immense advance in all plumbing material. It was with considerable difficulty that you were able to secure bids for the plumbing, to say nothing of the fixtures, for the two buildings, within the appropriation.

EQUIPMENT OF BUILDING "G."

The appropriation for the construction of this building carried no amount for the heating, ventilating, plumbing, drainage and

lighting. The foundation of this building is now above ground. Work on it is practically stopped for the winter. If the appropriation can be obtained early in the spring, the equipment can be installed during the process of construction, and the work be done more satisfactorily and economically for the State.

NEW COTTAGE BUILDING.

A new cottage building is needed for men. This should be two stories high, of construction similar to those now being built. It should be located east of the present buildings, and should face the northeast, and be connected by a corridor to the present buildings.

I would suggest that the building be sufficiently large to hold from 110 to 120 inmates, preferably the latter, as wards containing thirty people each can be more economically cared for than if they were smaller, and four wards are preferable in a building to three wards, for several reasons.

The necessity for the building is the fact of the large number of applications on file, and the constant importunities of the authorities of the different counties for relief.

GRADING AND IMPROVING GROUNDS.

Notwithstanding the lateness of the season when grading was commenced, satisfactory progress has been made. A large number of the inmates were employed at this work, who were incompetent to work elsewhere, so the State is receiving much more for the investment than if the work were done by contract. As yet no laborers have been employed, except teamsters in charge of the teams which were needed to haul the earth.

It is evident to any one who has studied the situation that the appropriation of last year for grading, etc., was manifestly inadequate. An amount equal to that of last year is needed to complete the work.

PAINTING, REPAIRS AND BETTERMENTS.

The fund for the above purposes is exhausted. Much yet is required to put the wards of the old buildings in a sanitary condition. The old flooring should be replaced by hardwood floors. New windows and doors are needed in the west building; steel ceilings are needed in many of the wards, as the plaster ceiling is falling, and the wards, as a consequence, present an uninviting appearance.

The work of painting the wards is far from completion.

I would suggest that an appropriation of \$1,000 be asked for the different items mentioned, and that the work be done gradually from year to year as it would require a large appropriation to do this work properly in one year.

FURNITURE.

The wards in the old buildings need more furniture, there being hardly chairs enough to furnish one for each inmate. Wardrobes are needed for the better class of our patients, where they can care for their personal effects.

Furniture will also be required for ward building "G" for 100 inmates and the attendants necessary to care for them. Two thousand dollars will, we believe, nearly cover these items.

NIGHT WATCHMAN'S CLOCK.

When we consider the responsible position which the night service, including watchmen, occupy in the institution, we cannot hesitate in saying that no system is good enough which does not inform us of lapses in duty, whether by sleeping or through culpable negligence of those intrusted with such important positions. At present, we have no means of knowing how thoroughly

the night service is conducted except by personal inspection, which is not feasible to any extent. The wards are frequently visited at night by the physician, and occasionally by others in authority, but necessarily the night watchmen and women are left to themselves a major part of the time.

When we consider the valuable property at stake, and the lives of those occupying the buildings, we are convinced of the necessity of a night watchman's clock service, which will demonstrate that all parts of the buildings and wards are visited at stated intervals during the night.

A night watchman's clock service would not be complete without an accurate time clock service, such as are found in nearly every large manufacturing establishment. I would respectfully suggest that funds be obtained for both these items this winter if possible.

VEGETABLE CELLAR.

Up to the present time, no provision has been made for the storage of vegetables other than the basement under the old carpenter shop, which is now utilized for the storage of farm tools, vehicles, etc.

The basement of this building is small, poorly arranged and damp. A cellar large enough to store all the roots and vegetables raised on the farm and in the garden for winter use in, in separate bins, should be constructed. The upper floor could be utilized for the care of grain.

FIRE ESCAPE.

Bids were received from four competitors on the plans and specifications for a fire escape, as prepared by the State Architect. The competitors were also permitted to bid on escapes of their

own designing. None of the bids were within the appropriation. As a result, a new appropriation is asked covering this item.

. FIRE ALARM AND TELEPHONE SYSTEMS.

The same result was the outcome of advertising for bids on the fire alarm and telephone systems, necessitating the reappropriation of the \$700 appropriated last winter, and a new appropriation of \$800 in addition. These figures will, however, cover more than was contemplated in the original plan, as two new ~~buildings~~ buildings will be included in the system.

MAINTENANCE.

By the 1st of October, 1900, we will have 500 inmates in the asylum.

Judging by the cost of maintaining our present 356 inmates, we can make considerable reduction in our maintenance per capita. The maintenance of the patients during the year commencing October 1st, 1897, was \$182 per inmate. During the year just passed, this was increased to \$196. If we can reduce this per capita to \$175, a reduction of \$21 per year for each inmate, it will make a weekly reduction of 40 cents per patient. It is possible that with the increase in our population from our present numbers to 500, that the per capita maintenance may be further reduced. But in view of the fact that the Department of Charities discouraged the use of unexpended balances of the year previous, I would respectfully suggest that \$175 be asked for the maintenance of each inmate. This would require a total of \$87,500.

I cannot see how any ill effects will result to the State should we be able to demonstrate that the inmates can be maintained

at a much lower rate. The surplus, if any, will revert to the State without ever having been withdrawn from the State Treasury.

FARM OPERATIONS AND OTHER INDUSTRIES.

We have been unusually successful in raising and harvesting a large crop from our farm this year, which we believe will be sufficient to carry us through another year, notwithstanding the drought from which this portion of the State suffered. The value of the crops is considerably over \$7,000.

During the winter more than 500 tons of ice were harvested, which will be sufficient to last us until another winter.

Two employes only are employed in our garden, who, with the assistance of the inmates, were able to raise all the vegetables required.

The number of days' work done by inmates on the farm and in the garden was 8,193. We believe that in another year, with the increased number of employes permitted us by the Bureau of Charitable Institutions, that considerable more work will be done on the farm. Three thousand five hundred seventy-three days' work were performed in the laundry by our inmates, only four persons being employed to perform and oversee laundry work. In the dining rooms the inmates worked 4,930 days; in the kitchen, 3,333; and in the sewing room, 2,468. The inmates also assist in the shops and bakery to quite an extent.

Classes in sloyd work, to a limited extent, have been started, without, however, the services of experts at the work, attendants being employed for the purpose. A number of the boys are employed in classes at carpentry. They saw marked boards, drive nails on designs prepared for them, and in a number of cases have made boxes which show a creditable improvement

in their capacity for development. In October, 1898, we were enabled to secure the services of a kindergarten teacher, with the idea in view of endeavoring to arouse the torpid faculties of the more helpless of our inmates, and classes were organized. Later a second teacher was employed, who in addition to kindergarten was capable of teaching calisthenics. These classes have been continued with more or less regularity since that time, with the exception of the period of summer vacation. I cannot at this time go into the results in detail. I wish, however, to state that the results have been beyond our expectations. Several of the inmates who prior to last spring never did any work have been improved to such an extent that they have been employed at grading this fall. Others, while not yet able to be employed outside, are improving so that mentally and physically they offer a favorable contrast to their former condition.

ENTERTAINMENTS.

The usual entertainments for our patients have been added to to quite an appreciable extent during the past year. The weekly dances are held during suitable weather. The inmates have enjoyed the pleasure of attending the Oneida County Fair, as well as several performances in the opera house in Rome. They also again attended Sautelle's circus.

The new entertainment hall affords a delightful place for theatricals and other performances, and is used at every opportunity.

Basketball and indoor baseball have been indulged in to quite an extent.

These pleasurable events have been augmented by frequent walks about the country, and occasional sleighrides during the winter months, and picnics have been held several times.

The skating rink was utilized the past winter to the fullest extent.

We appreciate the necessity of giving the inmates all the pleasure possible, while at the same time keeping in view the necessity for keeping the expenses of the institution within bounds. Practically all the pleasures the inmates have are those furnished at the institution, through the efforts of the officials and employees. The result of all this is that our people are much more contented than ever before in the history of the institution.

We desire to thank most heartily those who so generously contributed to our Christmas and entertainment fund last Christmas. There can be no worthier charitable act performed than contributing to the pleasure and enjoyment of the most afflicted of the human race. The following is a partial list of those who have aided us in making the past Christmas a memorable event: Sarah Benjamin, Edward Comstock, H. B. Fitch, Jacob Liebergarth, A. P. Tuller, Chas. J. Johnson, A. Ethridge & Co., John Simmons Company, Wardwell Hardware Co., Roth Bros., Casey Bros., Beach Lumber Co., Millspaugh & Green, C. McFarlane, Mrs. Driscoll, A. Meltsner, Simon Weinhaus, Philip Burkhardt, Mrs. Geo. Blair, Fitzgibbons Boiler Co., Margaret Field, Mrs. Libbie Wortman, Cornelia Holroyd Bradley, Mrs. Aldhous, Mrs. P. Sheehey, John F. Dingee, Mrs. Margaret Crone, Mrs. H. Bidwell, O. H. Bame, S. Lyon, Mary A. Bame, Mrs. J. F. Baptist, E. Brieting, Cassie E. Powell, Joseph Packard, David Tulloh, Michael Dunn, Thos. W. Singleton, George Rahtjen, Mannes Katz, Sydney Bradley, Rachel End, J. T. Edwards, S. C. Stebbins, Thos. Johnson, Wm. Featherstone, Charles Gordon, W. H. Fowler, Bertha Frank, Sarah Downey, Mrs. Mary Daley, Sher-

man P. Button, Mrs. Leland, Mrs. Costello, Mrs. J. E. Case, Mrs. M. Westerburg, Jane McDonald, F. M. Orton, G. W. Beck's Sons, Adams Stove Co., R. G. Solomon, Albert Midland, Mrs. Kearnes, L. Herman Becker, Henri D. Dickinson, Mrs. Jarashaw. This list does not include many of the parents and relatives of inmates who also assisted.

OFFICIAL VISITORS.

Among those who have visited the Rome State Custodial Asylum officially during the year just closed, not including managers, were the following: On October 18th, the grand jury of Oneida county and Supreme Court Judge Wright; on October 24th, Secretary Hebbard, of the State Board of Charities, and Mr. Childs, chief of the Bureau of Charitable Institutions; on November 16th, Dr. Wise, president of the State Commission in Lunacy; on February 16th, Mr. Eben P. Dorr, inspector for the State Board of Charities; on March 7th, Mr. G. L. Heins, State Architect; on March 30th, Miss Bates, matron of Batavia School for the Blind; on March 31st, Mr. Eben P. Dorr, inspector for the State Board of Charities; on May 12th, Mr. Eben P. Dorr, inspector for the State Board of Charities; on June 6th, Mr. G. L. Heins, State Architect, the committee on buildings of the State Board of Charities, and the committee on idiots and feeble-minded of the State Board of Charities, the members present who represented both committees being Dr. Stephen Smith, Hon. Peter Walrath, Hon. Harvey W. Putnam and Hon. Dennis McCarthy; on July 20th, Mr. Ennis, confidential inspector for the Comptroller of the State; on August 10th, Mr. Robert W. Hebbard, secretary of the State Board of Charities, and Mr. Theodore P. Gilman, Deputy Comptroller of the State; on August 25th, Mr. Theodore P. Gilman, Deputy Comptroller of the State; on September 18th, members of the board of supervisors of Chau-

tauqua county; on September 26th, Mr. Winters, chief engineer of the State Architect's department; on September 28th, Mr. Eben P. Dorr, inspector for the State Board of Charities.

In closing this report, I desire to call your attention to some facts in connection with the past year. Legislation has been obtained requiring all charitable institutions in the State to transfer to the State Treasurer funds received from all sources other than the State Treasurer. This includes all moneys received from the sale of farm and garden products which have been raised at direct expense to the institution. It also includes money received from the maintenance of private and reimbursing patients, who are thus made a burden to the maintenance fund, without compensation. It is true that the State receives the benefit in either event, nevertheless it increases unjustly the per capita cost of maintenance of each of the institutions affected.

One of the acts of the Legislature was to prohibit the treasurers of the various charitable institutions from paying for supplies furnished to officers and employes, unless the same be drawn from the ordinary supplies provided for the general use of the institution. The last act directly affects the maintenance of every officer and employe, and practically places them on a par with the inmates as regards their food supplies. We cannot help but consider this an injustice here. In many of the institutions the inmates require a more varied diet than we would feel justified in furnishing our inmates, and as a result, the officers and employes are limited to a less variety than prevails in other institutions.

Under a statute enacted the last session of the Legislature, the Governor, Comptroller and President of the State Board of

Charities were appointed a commission to regulate salaries and wages in all State institutions other than the prisons and State hospitals for the insane. Considerable progress, we have been informed, has been made in the classification of salaries and wages, and it is expected that the new schedule will soon be adopted, and the present uncertainty done away with.

Our relations with the various State departments have been harmonious, although occasionally honest differences of opinion have existed as to the propriety of policies adopted and enforced.

Other statutes were also enacted which directly or indirectly affect the institution, but time does not permit me to dwell upon them. Needless to say that each encroaches on the powers of the managers and officers, causing useless difficulties and inconvenience in the management of the institution.

Much has been accomplished; much yet remains to be done to place the Rome State Custodial Asylum in a condition to properly and economically maintain its inmates. With increased facilities, a marked improvement can be made in economically administering the institution.

I desire to thank the officers and employes who have been associated with me in guarding the trust in our keeping, and you gentlemen, for your advice and support, when burdened with the duties of my position.

Yours respectfully,

JOHN F. FITZGERALD,

Superintendent.

Report of the Steward.

PRODUCTS OF FARM AND GARDEN.

Apples, $\frac{1}{2}$ bushel, 75 cents.....	\$0 38
Bacon, 760 pounds, 8 cents.....	60 80
Beans, dried, 20 bushels, \$1.25.....	25 00
Beans, lima, 6 11-16 bushels, \$1.....	6 69
Beans, string, 25 3-32 bushels, 40 cents.....	10 24
Beets, table, 139 $\frac{3}{4}$ bushels, 20 cents.....	27 95
Beets, mangels, 30 $\frac{1}{2}$ tons, \$5.....	152 50
Brussels sprouts, 37 quarts, 10 cents.....	3 70
Cabbage, 4,581 heads, 3 cents.....	137 43
Carrots, 259 bushels, 20 cents.....	51 80
Cauliflower, 205 heads, 10 cents.....	20 50
Celery, 2,500 heads, 2 cents.....	50 00
Cheese, head, 100 pounds, 10 cents.....	10 00
Chickens, 57 $\frac{1}{4}$ pounds, 14 cents.....	8 02
Corn, green, 941 dozen ears, 6 cents.....	56 46
Cucumbers, 5 500, $\frac{1}{4}$ cent.....	13 75
Currants, 22 quarts, 5 cents.....	1 10
Eggs, 237 dozen, 16 cents.....	27 29
Fodder, corn, 15 tons, \$2.....	30 00
Fodder, sowed corn, 20 tons, \$2.50.....	50 00
Ham, 1,699 pounds, 8 cents.....	135 92
Hay, 220 tons, \$6.50.....	1,430 00
Lettuce, 1,626 heads, 2 cents.....	32 52

Melons, 321, 10 cents.....	\$32 10
Milk, 17,740 $\frac{1}{4}$ gallons, 9 cents.....	1,596 62
Oats, 1,333 bushels, 30 cents.....	399 90
Onions, 139 bunches, 1 cent.....	1 39
Onions, 57 bushels, 40 cents.....	22 80
Parsnips, 150 bushels, 30 cents.....	45 00
Peas, green, 183 $\frac{1}{4}$ bushels, \$1.....	183 25
Pie plant, 965 pounds, 1 cent.....	9 65
Pork, fresh, 1,033 pounds, 5 $\frac{1}{2}$ cents.....	56 82
Pork, salt, 5,830 pounds, 5 $\frac{1}{2}$ cents.....	320 65
Potatoes, 1,794 bushels, 35 cents.....	627 90
Peas, dried, 30 bushels, \$1.50.....	45 00
Pumpkins, 40 tons, \$1.50.....	60 00
Radishes, 181 bunches, 2 cents.....	3 62
Raspberries, 218 quarts, 10 cents.....	21 80
Rye, 287 bushels, 50 cents.....	143 50
Sage, 72 bunches, 5 cents.....	3 60
Salsify, 10 bushels, \$1.....	10 00
Sausage, 230 pounds, 6 cents.....	13 80
Spinach, 7 bushels, 40 cents.....	2 80
Squash, summer, 274, 2 cents each.....	5 48
Squash, winter, 1,200 pounds, 2 cents.....	24 00
Straw, 35 tons, \$4.....	140 00
Strawberries, 48 quarts, 8 cents.....	3 84
Summer savory, 23 bunches, 5 cents.....	1 15
Tomatoes, 35 bushels, 50 cents.....	17 50
Turnips, 519 bushels, 20 cents.....	103 80
Veal, 1,548 $\frac{1}{2}$ pounds, 8 cents.....	123 88

\$6,361 90

VALUE OF FARM STOCK ON HAND.

Bulls, 2	\$60 00
Cows, 25	907 00
Calves, 9	124 00
Chickens, 200.....	80 00
Hogs, 99	786 50
Heifers, 11	300 00
Horses, 13	1,350 00
Hens, 100	40 00
Pigs, 114	228 00
Veals, 4	11 00
<hr/>	
\$3,886 50	
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JAMES T. STONE,

Steward.

Report of the Housekeeper.

ARTICLES MADE—NEW.

Aprons	172
Bags	343
Blankets, hemmed.....	234
Blankets, names sewed on.....	12
Burial robes	10
Curtains	191
Coats	4
Coats, names sewed on.....	104
Chemise	85
Dresses	209
Drawers	109
Handkerchiefs, hemmed	272
Iron holders	59
Mittens, pairs	21
Napkins, hemmed	118
Nightgowns	18
Pillow cases	559
Quilts	3
Suits, combination	6
Sheets	880
Shirts	46
Skirts	37
Stockings, pairs	9
Suspenders, pairs	36

Trousers, pairs	110
Tablecloths, hemmed	52
Towels, hemmed	536
Trousers, names sewed on.....	12
Vests	10
Waists, shirt	76
Waists, under	10
Wrappers, names sewed on.....	252

ARTICLES REPAIRED.

Aprons	58
Bedspreads	3
Blankets	64
Coats	851
Dresses	16
Drawers	487
Mangle covers	3
Mattress	1
Nightgowns	3
Pillow cases	265
Quilts	7
Shirts	1,044
Sheets	241
Suits, combination	41
Trousers	1,381
Vests	557
Waists, shirt	51
Wrappers	381

ELIZABETH ESENWINE,

Housekeeper.

TABLE No. 1.

Showing movement of population during the year ending September 30, 1899.

	Men.	Women.	Total.
Inmates in asylum October 1, 1898.....	215	127	342
Admitted during year.....	27	18	45
Total number in custody during year.	242	145	387
Daily average population.....	214.99	127.91	342.9
Discharged during year.....	9	4	13
Died	12	6	18
Whole number discharged during year.	21	10	31
Remaining October 1, 1899.....	221	135	356
Capacity of present buildings.....	231	125	356

TABLE No. 2.

(Date of Opening, May 1, 1894.)

Total acreage of grounds and buildings.....	350½
Actual cost of real estate, including buildings..	\$419,646 88
Value of personal property	36,738 64
<hr/>	
Acreage under cultivation	261
Capacity of institution October 1, 1899.....	356
Daily average number of inmates during the year ending September 30, 1899	342.9
<hr/>	
Receipts during the year:	
From State Treasury, for maintenance, on estimates 1 to 12 inclusive	\$66,000 00
From private patients	309 40
From all other sources	49 51
<hr/>	

Total receipts during the year for maintenance	\$66,458 91
Balance of maintenance fund on hand October 1, 1899	\$662 09
Total receipts during the year for extraordinary improvements under special appropriations, including balance remaining on hand October 1, 1898	\$69,480 33
Total disbursements during the year for extraordinary improvements under legislative appropriations	69,480 33
Maximum rate of wages paid attendants:	
Men	\$30 00
Women	20 00
Minimum rate of wages paid attendants:	
Men	\$20 00
Women	14 00
Proportion of attendants to average daily population	1-12.24
Estimated value of farm and garden products during the year	\$7,142 80

TABLE NO. 3.

Showing assigned causes of mental defect in cases admitted.

	DURING YEAR ENDING SEPTEMBER 30, 1890.			SINCE MAY 1, 1894.		
	Men	Women	Total	Men	Women	Total
Asphyxia				1		1
Apoplexy				1		1
Arrested development.....					1	1
Chorea	1		1	1		1
Congenital				46	26	72
Consanguinity				9		9
Convulsions	1		1	6	1	7
Delayed circumcision	1		1	1		1
Eclampsia					3	3
Epilepsy				12	8	20
Fall				2	2	4
Heredity				18	13	31
Hernia				1		1
Hydrocephalus				1		1
Ill health	1		1	2	3	5
Ill health, maternal.....				2	2	4
Injury	1		1	1		1
Intemperance				5		5
Masturbation				7		7
Maternal impression.....		1	1		2	2
Measles				1	1	2
Meningitis		1	1	6	4	10
Menopause					1	1
Menstrual disorder					2	2
None	2	1	3	2	1	3
Organic brain disease.....				1		1
Overdosing with paregoric.....				1		1
Overwork				1	1	2
Physical infirmity				1		1
Rickets					1	1
Scarlet fever.....				10	6	16
Scrofula				1		1
Self-abuse				1		1
Severe fright.....				1		1
Sexual excess.....					1	1
Teething				1		1
Traumatism				5	2	7
Unascertained	19	15	34	237	149	386
Variola	1		1	1		1
Total	27	18	45	386	230	616

TABLE No. 4.
Showing forms of mental impairment of those admitted, discharged and died.

DURING YEAR ENDING SEPTEMBER 30, 1899.									
	ADMITTED.			DISCHARGED.			DIED.		
	Men.	Women.	Total.	Men.	Women.	Total.	Men.	Women.	Total.
Idiocy.....	....	1	1	....	....	....	....	....	....
Idio-imbecility.....	5	....	5	....	....	....	....	....	....
Imbecility, low grade.....	10	5	15	....	....	....	8	2	10
Imbecility, medium grade.....	6	11	17	....	....	....	2	3	5
Imbecility, high grade.....	6	1	7	2	....	2	....	....	....
Insane.....	....	....	....	7	4	11	1	....	1
Epileptic.....	....	....	....	....	....	....	1	1	2
Total.....	27	18	45	9	4	13	12	6	18

TABLE No. 4 — (Concluded).

SINCE MAY 1, 1894.						
	ADMITTED.			DISCHARGED.		
	Men	Women.	Total.	Men.	Women.	Total.
Idiocy	20	9	29	....	....	....
Idio-imbecility	50	14	64	....	....	....
Imbecility, low grade	121	62	183	....	....	....
Imbecility, medium grade	66	53	119	4	....	4
Imbecility, high grade	25	12	37	5	....	5
Insane	90	69	159	76	58	134
Epileptic	14	11	25	....	1	1
Total	386	230	616	85	59	144
					36	116

TABLE No. 5.

Showing cause of death of those who have died.

	DURING YEAR ENDING SEPTEMBER 30, 1890.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
Abcess, cerebral.....				1		1
Abcess, retro-pharyngeal.....				1		1
Anaemia.....				1		1
Apoplexy.....				3		3
Atrophy, Progressive mus. 1			1	1		1
Bronchitis.....		1	1	1	1	2
Cancer of stomach.....					1	1
Encephalitis.....				1		1
Enteritis.....	1	1	2	7	2	9
Epilepsy.....				2		2
Exhaustion.....	2	1	3	6	3	9
General paresis.....				1	1	2
Grippe.....	1		1	1		1
Haemoptysis.....				1		1
Heart disease.....		2	2		3	3
Hernia, strangulated.....	1		1	1		1
Inanition.....	1		1	15	2	17
Katatonia.....	1		1	1		1
Meningitis.....					1	1
Nephritis.....					1	1
Neuritis, disseminated.....				1		1
Organic brain disease.....				1		1
Paralysis.....	1		1	1	1	2
Paralysis, progressive.....					2	2
Pericarditis.....					1	1
Peritonitis.....					1	1
Peritonitis septic.....				1		1
Pleurisy septic.....				1		1
Pneumonia.....				8	2	10
Pyæmia.....	1		1	1		1
Rheumatism.....				1		1
Senility.....					1	1
Status catilepticus.....				1		1
Status epilepticus.....				2		2
Strangulation.....	1		1	2		2
Tuberculosis.....	1	1	2	10	13	23
Typhoid fever.....				4		4
Typho-malaria fever.....				2		2
Total.....	12	6	18	80	36	116

TABLE No. 6.

Showing hereditary tendency to mental enfeeblement in those admitted.

	DURING YEAR ENDING SEPTEMBER 30, 1899.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
Collateral branches.....	1	.....	1	18	15	33
Maternal branch.....	1	.....	1	8	1	9
Paternal branch.....	.....	1	1	7	4	11
Paternal and maternal branches.....	1	.....	1	10	6	16
No hereditary tendency..	11	8	19	55	31	86
Unascertained.....	13	9	22	288	173	461
Total.....	27	18	45	386	230	616

TABLE No. 7.

Showing age at time of admission of those admitted.

AGE.	DURING YEAR ENDING SEPTEMBER 30, 1899.			SINCE MAY 4, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
From 5 to 10 years.....	.....	.....	.....	4	1	5
From 10 to 15 years.....	3	.....	3	15	1	16
From 15 to 20 years.....	14	7	21	85	30	115
From 20 to 25 years.....	4	7	11	75	34	109
From 25 to 30 years.....	2	2	4	41	36	77
From 30 to 40 years.....	3	1	4	64	28	92
From 40 to 50 years.....	1	1	2	45	50	95
From 50 to 60 years.....	.....	.....	.....	36	28	64
From 60 to 70 years.....	.....	.....	.....	15	17	32
From 70 to 80 years.....	.....	.....	.....	6	4	10
From 80 to 85 years.....	.....	.....	.....	.....	1	1
Total.....	27	18	45	386	230	616

TABLE No. 8.

Showing age at time of death of those who have died.

AGE.	DURING YEAR ENDING SEP- TEMBER 30, 1899.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
From 10 to 15 years	1	1	2	2	1	3
From 15 to 20 years	1	.....	1	14	3	17
From 20 to 25 years	4	.....	4	19	6	25
From 25 to 30 years	2	.....	2	12	5	17
From 30 to 40 years	1	1	2	13	6	19
From 40 to 50 years	1	1	2	9	3	12
From 50 to 60 years	1	1	2	6	4	10
From 60 to 70 years	1	2	3	5	7	12
From 70 to 85 years .....	.....	.....	.....	.....	1	1
Total	12	6	18	80	36	116

TABLE No. 9.

Showing nativity of those admitted.

	DURING YEAR ENDING SEP- TEMBER 30, 1899.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
Canada .....	.....	.....	.....	6	4	10
Denmark .....	.....	.....	.....	2	.....	2
England .....	.....	.....	.....	7	5	12
Finland .....	.....	.....	.....	1	1	2
France	1	.....	1	5	3	8
Germany	1	.....	1	18	12	30
Holland .....	.....	.....	.....	.....	1	1
Hungary	1	.....	1	2	.....	2
Ireland	1	.....	1	20	14	34
Italy .....	.....	.....	.....	3	.....	3
Poland	1	.....	1	2	2	4
Russia .....	.....	.....	.....	2	.....	2
Scotland	1	.....	1	2	2	4
Sweden .....	.....	.....	.....	2	.....	2
United States	20	17	37	282	163	445
Wales .....	.....	.....	.....	1	4	5
Unascertained	1	1	2	31	19	50
Total	27	18	45	386	230	616

TABLE No. 10.

Showing residence, by counties, of those admitted.

	DURING YEAR ENDING SEPTEMBER 30, 1890.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
Albany				15	4	19
Allegany				2	3	5
Broome				7	2	9
Cattaraugus				5	3	8
Cayuga	1		1	3	2	5
Chautauqua				6	.....	6
Chemung				4	1	5
Chenango				3	2	5
Clinton				5	4	9
Columbia				5	6	11
Cortland				7	.....	7
Delaware				2	8	5
Dutchess				5	2	7
Erie	3		3	23	4	27
Essex				3	5	8
Franklin				6	6	12
Fulton				1	1	2
Genesee				3	1	4
Greene				3	1	4
Herkimer.....				1	1	2
Jefferson				3	7	10
Kings	7	5	12	30	8	38
Lewis				4	.....	4
Livingston				2	1	3
Madison				4	3	7
Monroe				13	8	21
Montgomery				7	1	8
New York	13	12	25	26	23	49
Niagara				9	5	14
Oneida				29	46	75
Onondaga				9	9	18
Ontario				3	1	4
Orange	2		2	4	1	5
Orleans .....				.....	2	2
Oswego				3	4	7
Otsego				2	1	3
Putnam				1	.....	1
Queens	1		1	9	6	15
Rensselaer				18	13	31

TABLE No. 10—(Concluded).

	DURING YEAR ENDING SEP- TEMBER 30, 1899.			SINCE MAY 1, 1894.		
	Men.	Women.	Total.	Men.	Women.	Total.
Richmond				1	1	2
Rockland				2		2
St. Lawrence		1	1	6	4	10
Saratoga				3	4	7
Schenectady				2		2
Schuyler				2	5	7
Seneca				4	2	6
Steuben				13	5	18
Suffolk				1	4	5
Sullivan				5		5
Tioga				1	2	3
Tompkins				5		5
Ulster				5		5
Warren					3	3
Washington				3	1	4
Wayne				5	2	7
Westchester				26	6	32
Wyoming				1		1
Yates				3		3
State				13	1	14
Total	27	18	44	386	230	616

TABLE No. 11.

Showing residence, by counties, of those remaining October 1, 1899.

	Men.	Women.	Total.
Albany	9	4	13
Allegany	2	2	2
Broome	3	1	4
Cattaraugus	2	1	3
Cayuga	2	1	3
Chautauqua	5	.....	5
Chemung	3	1	4
Chenango	2	1	3
Clinton	4	3	7
Columbia	4	5	9
Cortland	1	.....	1
Delaware	2	1	3
Dutchess	4	2	6
Erie	15	3	18
Essex	3	2	5
Franklin	5	4	9
Fulton	1	1	2
Genesee	2	.....	2
Greene	3	1	4
Herkimer	1	1	2
Jefferson	1	4	5
Kings	26	8	34
Lewis	2	.....	2
Livingston	2	.....	2
Madison	1	3	4
Monroe	12	7	19
Montgomery	3	1	4
New York	21	22	43
Niagara	7	2	9
Oneida	8	7	15
Onondaga	9	3	12
Ontario	1	1	2
Orange	4	1	5
Orleans .....	.....	1	1
Oswego	1	3	4
Otsego	2	.....	2
Putnam	1	.....	1
Queens	5	4	9
Rensselaer	5	10	15
Richmond .....	.....	1	1
Rockland	1	.....	1

TABLE No. 11 — (Concluded).

	Men.	Women.	Total.
St. Lawrence.....	3	1	4
Saratoga.....	.....	4	4
Schenectady.....	2	.....	2
Schuyler.....	1	3	4
Seneca.....	3	1	4
Stenben.....	3	3	6
Suffolk.....	1	1	2
Sullivan.....	3	.....	3
Tioga.....	1	1	2
Tompkins.....	5	.....	5
Ulster.....	4	.....	4
Warren.....	.....	2	2
Washington.....	1	1	2
Wayne.....	3	1	4
Westchester.....	4	5	9
Wyoming.....	1	.....	1
Yates.....	2	.....	2
State.....	1	.....	1
Total.....	221	135	356

TABLE NO. 12.

Showing form of employment and number of days' work done by inmates during the year ending September 30, 1899.

EMPLOYMENT.	Men.	Women.	Total.
Wards	6,415	5,431	11,846
Laundry.....	1,763	1,810	3,573
Dining room .....	.....	4,930	4,930
Kitchen	419	2,914	3,333
Sewing room.....	460	2,008	2,468
Farm	8,193	.....	8,193
Shops	2,900	.....	2,900
Bakery	1,687	.....	1,687
Total	21,837	17,093	38,930

FORM OF REQUEST FOR ADMISSION TO THE ROME STATE CUSTODIAL ASYLUM.

According to the form prescribed by the board of managers of the Rome State Custodial Asylum, October 28, 1895, and by resolution of said board that date ordered to go into effect October 28, 1895, under the authority of chapter 59 of the Laws of 1895.

To the Superintendent of the Rome State Custodial Asylum:

I hereby request that, who is idiotic or mentally deficient and resides in the town of, in the county of, in the State of New York, may be admitted as an inmate of said asylum.

Dated the day of, 189..

(To be signed by the applicant.)

.....

Superintendent of Poor, County.

STATEMENT.

The family physician, parents, friends or superintendent of poor are requested to state the facts called for below to the best of their knowledge and belief. If any particular is unknown the fact should be stated.

1. Age, years; sex,; civil condition.....; color,; occupation,; religion,; nativity,, of father,; of mother,; education,, none; education,, reads.

2. When was mental peculiarity first noticed?

3. What is the bodily condition of patient? (If there is any deformity of body or limbs state.)

4. Is there any defect of the special senses? (If so describe it.)

5. Is the patient subject to epilepsy? (If so state frequency of attacks.)

6. Is the patient violent, dangerous, destructive, irritable or passionate? (If so give instances.)

7. Was the patient ever an inmate of an asylum or hospital for the insane? (If so was . . . discharged as recovered, improved or unimproved and when did such discharge take place.)

8. Is the patient cleanly or otherwise in dress and personal habits?

9. Has the patient any unfortunate habit? (If so describe it.)

10. Is the patient addicted to the use of tobacco or narcotic drugs of any kind? (If so state to what extent.)

11. What is supposed cause of present mental condition?

12. Is there any history of insanity, epilepsy, chorea, or defects of vision, hearing or speech or any nervous affection in the family of father or mother. (If so describe.)

13. How many brothers and sisters has the patient had?

14. Was there any bodily deformity or mental deficiency in the other children? (If so describe.)

15. Other facts indicating idiocy or mental deficiency? (State if there has been any change in the patient's mental condition, that is, if the defect has existed from infancy, or, if not, at what period of life mental development was arrested.)

16. Name of parents or nearest relative?

17. Residence and post-office address.

ROME STATE CUSTODIAL ASYLUM.

FORM OF COMMITMENT OF PATIENT.

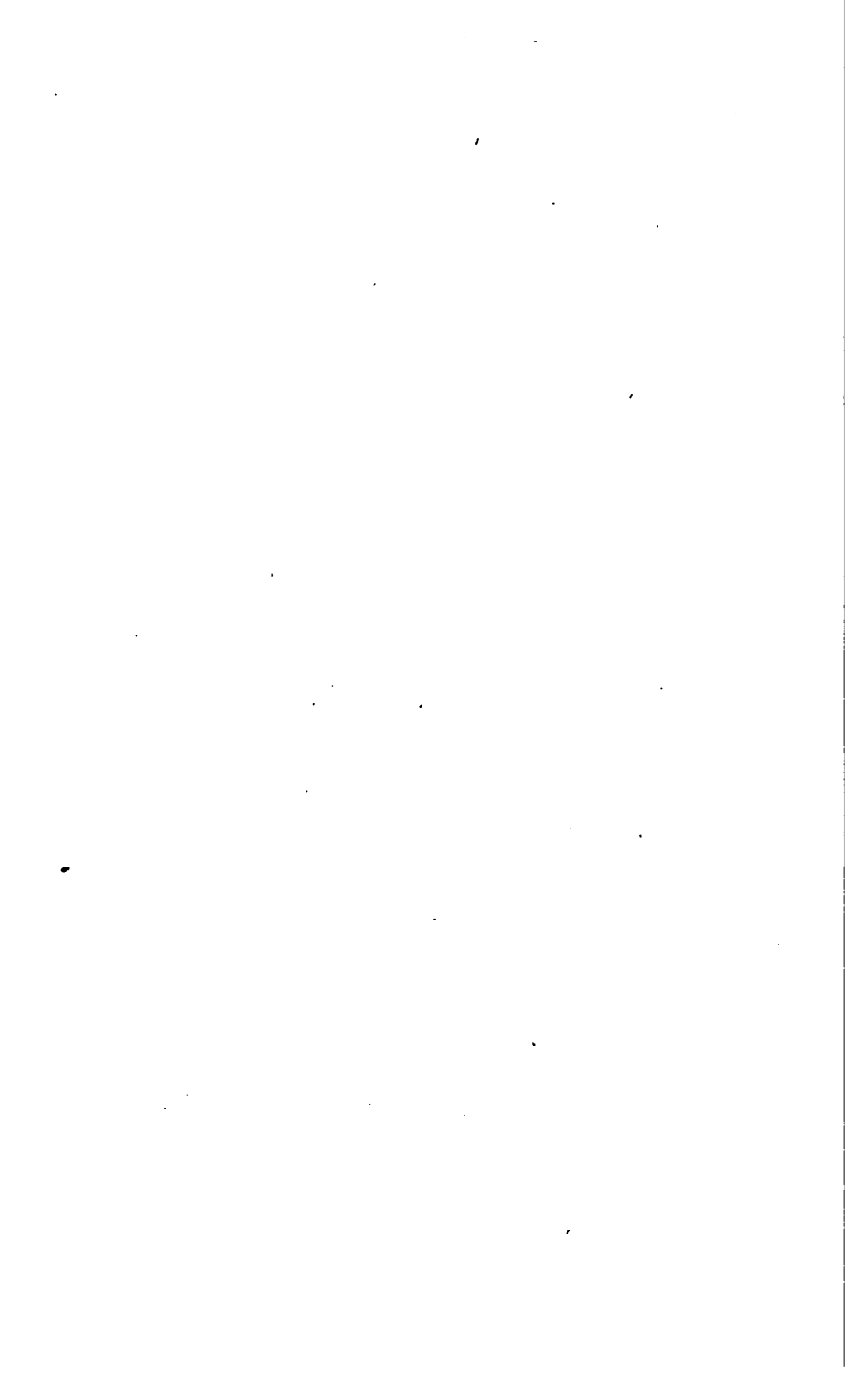
According to the form prescribed by the board of managers of the Rome State Custodial Asylum, October 28, 1895, and by resolution of said board that date ordered to go into effect immediately, under the authority of chapter 59 of the Laws of 1895.

I hereby commit, who is a legal resident of this county and in indigent circumstances, to the Rome State Custodial Asylum for care and treatment.

It is understood by the superintendent of poor making this commitment that if the person named in this commitment should after a fair trial, prove to be an improper subject for care and treatment at the asylum by reason of insanity, epilepsy or other disqualifying circumstances or conditions, the said..... shall be promptly removed at the request of the officers of the asylum without cost to the managers thereof.

Dated the day of, 189..

.....
Superintendent of Poor, County.



INVENTORY
OF THE
Rome State Custodial Asylum,
ROME, N. Y.

For the Year Ending September 30, 1899.

Required by Chapter 413, Laws of 1897.

INVENTORY.

350½ acres of land.....	\$35,050 00
Original cost of buildings.....	174,694 18
Additional buildings with betterments added October 1, 1896.....	61,989 71
Additional buildings with betterments added October 1, 1897.....	9,490 29
Additional buildings with betterments added October 1, 1898.....	75,780 00
Additional buildings with betterments added October 1, 1899.....	62,642 70

\$419,646 88

New buildings	\$62,642 70
Extraordinary repairs	4,123 57

- 1 wire mat.
- 1 cocoa mat.
- 2 window shades.
- 24 yards Brussels carpet.
- 18 yards carpet paper.
- 1 Smith Premier typewrite and desk.
- 1 Longley copy holder.
- 1 Bailey letter press.
- 1 waste paper basket.
- 1 swivel chair.

- 1 ink stand
- 1 thermometer.
- 1 postal scale.
- 3 Shannon files.
- 1 rattan rocker.
- 2 wood rockers.
- 2 cane seat rockers.
- 1 mail bag.
- 1 index card cabinet.
- 4 coble seat chairs.
- 1 knife eraser.
- 1 ruler.
- 1 eyelet punch.
- 24 yards Brussels carpet.
- 18 yards carpet paper.
- 2 window shades and fixtures.
- 1 desk.
- 1 ink stand.
- 1 waste basket.
- 1 oak table.
- 1 swivel chair.
- Laws of New York State, 1893.
- Laws of New York State, 1894.
- Laws of New York State, 1895.
- Laws of New York State, 1896.
- Laws of New York State, 1897.
- Laws of New York State, 1898.
- 1 vol. Seguin on Idiocy.
- 1 vol. Dunglison's Medical Dictionary.
- 4 vols. Hare Practical Therapeutics.

- 1 vol. Dana Nervous Diseases.
- 1 vol. Bartholow Materia Medica and Therapeutics.
- 1 vol. Tyson on Urinary.
- 1 book case.
- 2 upholstered chairs.
- 1 U. S. Dispensatory.
- 1 vol. Steinberg's Bacteriology.
- 1 vol. Pathology Del. & P.
- 1 vol. Steinberg Immunity Serum Theosopy.
- 9 pamphlet holders.
- 2 vols. 52 American Journal, Insanity.
- $\frac{3}{4}$ vol. 51 American Journal, Insanity.
- 1 vol. 53 American Journal, Insanity.
- 1 vol. 54 American Journal, Insanity.
- 1 vol. 55 American Journal, Insanity.
- Journal of Nervous and Mental Diseases.
- 3 vols. 48 and 49, complete.
- 1 vol. Shuttleworth on Imbecility.
- 1 vol. Funks' Dictionary.
- 1 desk ruler.
- 1 brush broom.
- 4 vols. Journal Nervous Diseases.
- 5 vols. Medical Records.
- 6 vols. Medical Journal.
- 1 vol. Hospital Bulletin.
- 4 vols. Albany Medical Journal.
- 1 vol. Thompson Dietetics.
- 1 ink eraser.
- 1 cupidor.
- 1 vol. Talbot Degeneracy Causes.

- 1 vol. Chapin Compendium of Insanity.
- 51 Shannon binding cases.
- 1 vol. Gordinier Anatomy, &c.
- 1 vol. Archives of Neurology.
- 1 Saach Nervous Diseases.
- 1 vol. Electro-Therapeutics.
- 1 vol. Butler's Electro-Therapeutics.
- 1 vol. Defective Eyesight.
- 14 yards Brussels carpet.
- 14 yards stair padding.
- 9 yards Brussels carpet.
- 9 yards stair padding.
- 22 yards Brussels carpet.
- 17 yards carpet paper.
- Window shade and fixtures.
- 1 desk.
- 1 inkstand.
- 1 waste paper basket.
- 1 dating stamp.
- 1 pair shears.
- 1 swivel chair.
- 1 wood chair.
- 2 upholstered chairs.
- 1 fountain pen.
- 1 spindle.
- 1 Tapley file and index.
- 1 tape measure.
- 1 architect's level and rod.
- 1 cuspidor.
- 1 mimeograph.

- 175 yards Brussels carpet.
- 135 yards carpet paper.
- 1 swivel chair.
- 2 spindles.
- 4 window shades and fixtures.
- 1 oak table.
- 2 cuspidors.
- 1 waste basket.
- 1 double desk.
- 2 revolving stools.
- 2 wire ink stands.
- 3 ink wells.
- 2 wire penholders.
- 7 coble-seat arm chairs.
- 5 coble-seat chairs.
- 1 rattan rocker.
- 3 cloth-covered tables.
- 4 fire extinguishers.
- 1 Shannon file.
- 2 rules.
- 1 arm rest.
- 2 knife erasers.
- 1 pencil sharpener.
- 1 pair shears.
- 1 " Ajax " numbering machine.
- 1 flag.
- 2 dark window shades.
- 12 yards Brussels carpet.
- 9 yards carpet paper.
- 1 window shade and fixture.

- 1 Tapley letter file.
- 1 desk.
- 1 inkstand.
- 1 spindle.
- 1 table.
- 1 swivel chair.
- 1 waste basket.
- 1 cuspidor.
- 9 pamphlet holders.
- 20 pamphlet holders.
- 26 Shannon binding cases.
- 1 bookcase.
- 1 fountain pen.
- 1 ruler.
- 1 index card cabinet.
- 1 Shannon file.
- 1 knife eraser.
- 1 100-foot tape measure.
- 2 memorandum books.
- 3 time books.
- 1 hammer.
- 1 screw driver.
- 1 soap dish.
- 25 yards carpet paper.
- base balls, bats, bags, mits, catchers' gloves and mask.
- 2 cuspidors.
- 1 galvanized iron pail.
- 3 towels.
- 1 water cooler.

- 1 blacking brush.
- 1 dauber.
- 1 tumbler.
- 1 bookcase.
- 2 racks for frames.
- 8 pamphlet holders.
- 3 hose spreaders.
- 1 hair brush.
- 1 comb.
- 1 mirror.
- 1 bent wood chair.
- 62½ yards Brussels carpet.
- 40 yards carpet paper.
- 1 Japanese rug.
- 1 oak bookcase.
- 1 oak table.
- 1 wicker table.
- 1 lounge and pillows.
- 1 music stand.
- 2 upholstered rockers
- 1 rattan rocker.
- 2 reception chairs.
- 1 oak bureau.
- 1 dressing table.
- 1 iron and brass bed.
- 1 wire spring.
- 1 mattress.
- 1 wood and silk screen.
- 2 bedroom chairs.
- 1 toilet set.

- 1 Japan bed portiere.
- 1 piano lamp.
- 1 banquet lamp.
- 6 window shades and fixtures.
- 5 sheets.
- 8 pillow slips.
- 2 pillows.
- 1 pair rose blankets.
- 1 counterpane.
- 24 towels.
- 1 pad.
- 1 canopy.
- 3 calico covers.
- 1 white fur rug.
- 1 hamper.
- 2 pair lace curtains.
- 2 oak flower stands.
- 1 chiffonier.
- 1 hassock.
- 1 cuspidor.
- 1 Morris chair.
- 38 yards Brussels carpet.
- 19 yards Brussels carpet.
- 14 yards carpet paper.
- 26 yards carpet paper.
- 3 window shades and fixtures.
- 1 bookcase.
- 2 cane-seat chairs.
- 1 oak bed.
- 1 set wire springs.

- 1 mattress.
- 1 pad.
- 1 pair rose blankets.
- 1 pair blue kersey blankets.
- 6 sheets.
- 2 pillows.
- 6 pillow slips.
- 1 counterpane.
- 1 dresser.
- 1 dresser cloth.
- 1 toilet set.
- 1 centre table.
- 2 upholstered rockers.
- 18 towels.
- 17 yards matting.
- 1 cocoa mat.
- 1 rattan arm chair.
- 2 cane-seat chairs.
- 1 water cooler.
- 1 clock.
- 2 fire extinguishers.
- 100 feet 2-inch fire hose, nozzles and brackets.
- 2 zinc ends.
- 2 armchairs.
- 2 lanterns.
- 1 small dishpan.
- 1 cup.
- 1 scrubbing brush.
- 1 whisk broom.
- 2 galvanized pails.

- 1 chamber.
- 2 dustpans.
- 1 fibre pail.
- 4 brooms.
- 1 basket.
- $\frac{1}{2}$ gal. killemine.
- 1 carpet sweeper.
- 2 fire extinguishers.
- 100 feet fire hose, nozzles and brackets.
- 17 yards matting.
- 3 pairs muslin curtains.
- 2 zinc ends.
- 1 fire extinguisher.
- 4 pairs muslin curtains.
- 2 fire extinguishers.
- 12 yards matting.
- 1 rattan arm rocker.
- 3 rattan armchairs.
- 1 desk.
- 2 window shades and fixtures.
- 2 wood chairs.
- 2 zinc ends.
- 1 agate wash basin.
- 1 stand.
- 27 office towels.
- 50 drug room towels.
- 1 rug.
- 4 can-seat chairs.
- 1 pair lace curtains.
- 20 yards brussels carpet.

15 yards carpet paper.
1 iron and brass bed and springs.
1 mattress.
 $\frac{1}{2}$ pair wool blankets.
4 sheets.
2 pillows.
4 pillow slips.
1 counterpane.
1 dresser.
1 commode.
1 toilet set.
1 table.
1 upholstered rocker.
1 rattan rocker.
2 window shades and fixtures.
6 towels.
2 cane-seat and back rockers.
1 iron bed and wire springs.
1 mattress.
4 sheets.
1 pillow.
2 pillow slips.
1 pair wool blankets.
1 rattan rocker.
1 counterpane.
1 commode.
9 towels.
1 toilet set.
11 $\frac{1}{4}$ yards Brussels carpet.
8 yards carpet paper.

1 window shade and fixtures.
1 dresser.
1 dresser.
1 commode.
1 armchair.
1 iron bed and springs.
1 mattress.
1 counterpane.
1½ pair blankets.
4 sheets.
2 pillow cases.
1 pillow.
18 towels.
1 toilet set.
11¼ yards brussels carpets.
8 yards carpet paper.
1 window shade and fixtures.
1 iron bed and springs.
1 mattress.
4 sheets.
2 pillow cases.
1 pillow.
1 pair wool blankets.
1 counterpane.
1 commode.
1 rattan rocker.
4 towels.
1 mirror.
1 toilet set.
11¼ yards Brussels carpet.

- 8 yards carpet paper.
- 1 window shade and fixtures.
- 1 pair muslin curtains.
- 20 yards Brussels carpet.
- 15 yards carpet paper.
- 2 window shades and fixtures.
- 1 oak bed.
- 1 wire springs.
- 1 mattress.
- 1½ pair wool blankets.
- 6 sheets.
- 2 pillows.
- 6 pillow slips.
- 1 counterpane.
- 1 dresser.
- 1 commode.
- 1 toilet set.
- 1 upholstered rocker.
- 12 towels.
- 1 dark curtain.
- 1 iron bed and springs.
- 1 mattress.
- 4 sheets.
- 1 pillow.
- 6 pillow slips.
- 1½ pair wool blankets.
- 1 counterpane.
- 1 dresser.
- 1 commode.
- 1 rattan rocker.

1 cane-seat chair.
18 towels.
1 toilet set.
19 yards Brussels carpet.
15 yards carpet paper.
1 window shade and fixtures.
1 cane-seat rocker (new).
1 high wood armchair.
1 cane rocker.
1 iron bed and springs.
1 mattress.
4 sheets.
1 pillow.
4 pillow slips.
1½ pair wool blankets.
1 counterpane.
1 dresser.
1 commode.
1 cane rocker (new).
1 cane armchair.
1 cane chair.
18 towels.
1 toilet set.
19 yards Brussels carpet.
15 yards carpet paper.
1 window shade and fixture.
1 table.
1 table.
1 arm chair.
1 dresser.

- 1 cane rocker.
- 1 commode.
- 1 toilet set.
- 1 iron bed and springs.
- 1 mattress.
- 2 pairs blankets.
- 4 sheets.
- 2 pillow cases.
- 1 counterpane.
- 1 pillow.
- 2 pillow slips.
- 12 towels.
- 1 shade and fixture.
- 1 thermometer.
- 1 tumbler.
- 1 brass and iron bed and springs.
- 1 mattress.
- 1 counterpane.
- 1 pair woolen blankets.
- 1 pad.
- 1 pillow.
- 2 pillow slips.
- 6 sheets.
- 5 towels.
- 1 armchair.
- 1 arm rocker.
- 1 cane-seat chair.
- 1 dresser.
- 1 desk.
- 1 commode.

1 toilet set.
1 counter brush.
1 broom.
1 inkstand.
1 spindle.
1 hammer.
1 screw driver.
53 yards matting.
35 iron beds.
35 mattresses.
35 pillows.
35 counterpanes.
157 sheets.
101 pillow slips.
38 pairs blankets.
19 cane-seat armchairs.
5 fire pails.
6 cane-seat chairs.
34 chambers.
2 fire extinguishers.
1 hammer.
1 screw driver.
1 hairbrush.
1 comb.
100 feet 2-inch fire hose, nozzles and brackets.
75 towels.
36 pairs muslin curtains.
1 fire pail.
2 scrub brushes.
1 shoe dauber.

- 1 folding table.
- 2 willow rockers.
- 4 wood rockers.
- 1 armchair.
- 6 high-back wood rockers.
- 20 roller towels.
- 2 medicine glasses.
- 1 tumbler.
- 1 water pitcher.
- 1 6-foot stepladder.
- 2 table oil cloths, 8 yards.
- 12 yards mosquito net.
- 1 willow clothes basket.
- 2 iron dippers.
- 1 dustpan.
- 1 blacking brush.
- 5 brooms.
- 2 dishpans.
- 1 hairbrush.
- 11 agate wash-basin.
- 6 mop heads.
- 1 mirror.
- 6 mop sticks.
- 1 clock.
- 2 roller chairs.
- 2 dining tables.
- 1 oak table (new).
- 13 soup plates.
- 13 saucers.
- 13 knives.

- 13 forks.
- 13 tablespoons.
- 2 vinegar cruets.
- 13 tea cups.
- 4 salts.
- 4 peppers.
- 2 bed urinals.
- 1 thermometer.
- 1 oak bed.
- 1 pair wool blankets.
- 1 counterpane.
- 2 pillows.
- 4 pillow slips.
- 1 set springs.
- 4 cotton sheets.
- 1 double mattress.
- 1 dresser.
- 1 cane-seat chair.
- 2 cane-seat rockers.
- 2 tables.
- 1 whisk broom.
- 26 towels.
- 2 curtains and fixtures.
- 1 pair nail scissors.
- 1 commode.
- 39 iron beds.
- 39 mattresses.
- 39 pillows.
- 39 counterpanes.
- 133 sheets.

72 pillowslips.
37½ pairs woolen blankets.
7 fire pails.
40 chambers.
13 rubber blankets.
75 towels.
1 oak table.
1 thermometer.
1 wash dish.
4 mop heads.
5 mop sticks.
6 brooms.
1 blacking brush.
1 dauber.
1 folding table.
1 long handle broom.
1 dustpan.
1 hammer.
1 screwdriver.
37 pairs muslin curtains.
1 centre stand.
1 soap dish.
17 high back wood chairs.
10 high armchairs.
1 wheel chair.
30 square yards matting.
1 laundry bag.
1 high back chair.
1 putty knife.
1 urinal.

1 willow clothes basket.
1 six-foot stepladder.
1 mirror.
1 brush.
2 canvas bags.
1 clock.
2 rattan rockers.
1 fire extinguisher.
1 oak bed.
1 set springs.
1 mattress.
12 towels.
4 double sheets.
2 pillows.
4 pillowslips.
1 counterpane.
1 whisk broom.
2 tumblers.
1 dresser.
2 cane seat arm rockers.
1 pair nail scissors.
100 feet 2-inch fire hose and nozzles.
17 armchairs.
7 rattan seat and back armchairs.
39 iron beds.
39 mattresses.
40 pillows.
86 pillowslips.
39 counterpanes.
195 sheets.

- 81 pairs wool blankets.
- 21 roller towels.
- 22 chambers.
- 2 fire extinguishers.
- 14 rubber blankets.
- 41 pair muslin curtains.
- 1 oak table.
- 1 counterpane.
- 1 dustpan.
- 1 washbasin.
- 1 drinking cup.
- 4 rattan rockers.
- 1 clock.
- 4 mop sticks.
- 6 brooms.
- 1 mirror.
- 1 comb.
- 1 hairbrush.
- 4 mops.
- 5 galvanized iron pails.
- 1 scrubbing brush.
- 1 blacking brush.
- 1 dauber.
- 54 hand towels.
- 1 five-foot stepladder.
- 100 feet fire hose and nozzles.
- 3 wood armchairs, high.
- 8 rattan arm rockers.
- 5 wood arm rockers.
- 1 chamois.

1 thermometer.
1 willow clothes basket.
1 wheel chair.
31 tooth-brushes.
1 sponge. .
1 folding table.
1 oak bed.
1 set springs.
2 pillows.
5 pillowslips.
5 cotton sheets.
19 towels.
1 dresser.
1 rattan arm rocker.
1 cane-seat chair.
1 whisk broom.
4 tumblers.
1½ pair woolen blankets.
1 hammer.
1 screwdriver.
2 centre tables.
1 hairbrush.
1 mattress.
2 window shades and fixtures.
48 beds.
48 mattresses.
48 pillows.
95 pillow slips.
165 cotton sheets.
43 rubber blankets.

54 pair woolen blankets.
48 counterpanes.
1 clock.
5 agate chambers.
30 chambers.
14 wood benches.
70 towels.
9 canvas sheets.
1 agate wash basin.
9 brooms.
1 scrub brush.
150 feet 2-inch fire hose and fixtures.
1 thermomeetr.
1 blacking brush.
2 dust pans.
1 dauber.
1 5-foot stepladder.
1 lantern.
6 mops.
6 mop sticks.
8 canvas pillow cases.
1 drinking cup.
2 long oak tables.
12 yards mosquito net.
1 willow clothes basket.
1 oak bed.
1 dresser.
1 commode.
1 set springs.
1 mattress.

- 2 counterpanes.
- 3 pairs woolen blankets.
- 1 slop jar.
- 2 double sheets.
- 2 pillows.
- 2 pillow slips.
- 1 fire extinguisher.
- 1 hairbrush.
- 1 comb.
- 1 screw driver.
- 1 whisk broom.
- 6 cotton sheets.
- 33 towels.
- 2 rattan arm rockers.
- 2 razors.
- 1 razor strop.
- 1 clothes bag.
- 1 pair shears.
- 36 pairs muslin curtains.
- 4 window shades and fixtures.
- 2 oilcloths, table.
- 18 soup plates.
- 19 spoons.
- 21 soup bowls.
- 4 salt cups.
- 5 pepper cups.
- 2 vinegar cruets.
- 2 six-quart agate pails.
- 1 tin pail.
- 1 dipper.

1 iron ladle.
2 dishpans.
16 chairs.
150 feet 2-inch fire hose and fixtures.
1 iron bed and spring.
1 mattress.
4 sheets.
1 pillow.
2 pillow slips.
21 2-3 yards carpet.
1 rattan rocker, arm.
1 rattan rocker.
1 cane seat chair.
1 dresser.
1 commode.
1 toilet set.
Towels.
1 whiskbroom.
2 tumblers.
2 window shades and fixtures.
1 dark shade and fixture.
1 oak bed.
3 commodes.
2 cane-seat chairs.
12 iron beds and springs.
12 mattresses.
13 counterpanes.
13 pillows.
3 chiffoniers.
89 sheets.

- 30 pillow slips.
- 7 window shades and fixtures.
- 6 pairs muslin curtains.
- 1 cuspidor.
- 44 pairs woolen blankets.
- 72 towels.
- 2 wood arm rockers.
- 1 rattan wood rocker.
- 3 rattan rockers.
- 3 cane-seat wood armchairs.
- 1 centre table.
- 3 mirrors.
- 1 wood chair.
- 1 whiskbroom.
- 1 hairbrush.
- 1 oak round table.
- 170 5-8 yards matting.
- 2 soap dishes.
- 1 bed pad.
- 1 oak bed and springs.
- 1 mattress.
- 1 counterpane.
- 4 sheets.
- 2 pillows.
- 4 pillow slips.
- 1 pair woolen blankets.
- 1 rug.
- 1 commode.
- 1 chiffonier.
- 1 cane-seat arm rocker.

- 1 cane-seat chair.
- 1 rattan rocker.
- 1 toilet set.
- 1 window shade and fixture.
- 3 tumblers.
- Shears.
- 2 razors.
- 1 razor strop.
- 1 shaving brush.
- 1 shaving cup.
- 61 iron beds.
- 63 mattresses.
- 62 pillows.
- 76 pillow slips.
- 181 cotton sheets.
- 70 pairs woolen blankets.
- 11 wooden benches.
- 15 wood armchairs.
- 3 wood arm rockers.
- 14 rubber blankets.
- 36 chambers.
- 6 galvanized iron pails.
- 1 fibre pail.
- 4 mops.
- 1 hammer.
- 1 screw driver.
- 1 chamois.
- 2 dust pans.
- 6 brooms.
- 2 canvas bags.

25 hand towels.
150 feet 2-inch fire hose and nozzles.
12 roller towels.
4 mop sticks.
52 2-3 yards matting.
1 drinking cup.
1 thermometer.
1 clock.
59 counterpanes.
1 oak table, round.
1 agate wash basin.
42 pairs muslin curtains.
2 oak beds.
1 willow clothes basket.
1 sponge.
1 dauber.
48 tooth brushes.
4 rattan arm rockers.
4 window shades and fixtures.
1 oak bed.
1 set springs.
1 mattress.
2 pairs woolen blankets.
4 sheets.
4 pillows.
8 pillow slips.
1 counterpane.
2 counterpanes.
2 dressers.
1 commode.

- 1 centre table.
- 1 pitcher.
- 2 tumblers.
- 1 fire extinguisher.
- 2 combs.
- 2 hair brushes.
- 12 towels.
- 1 six-foot stepladder.
- 1 cane-seat armchair.
- 1 wood rocker.
- 1 lantern.
- 1 window shade and fixture.
- 2 iron beds.
- 2 mattresses.
- 2 counterpanes.
- 2 pillows.
- 1½ pairs woolen blankets.
- 8 cotton sheets.
- 4 pillow slips.
- 1 dresser.
- 1 dark shade and fixtures.
- 1 laundry bag.
- 1 clock.
- 1 center table.
- 5 pairs curtains and fixtures.
- 32 iron beds.
- 32 mattresses.
- 32 pillows.
- 64 pillow slips.
- 32 counterpanes.

5 rubber blankets.
35 chambers.
143 cotton sheets.
57 pairs woolen blankets.
1 agate wash basin.
1 chamois.
30 towels.
21 roller towels.
1 four-foot stepladder.
2 fire pails.
1 carpet sweeper.
4 brooms.
2 dustpans.
1 wood table.
7 rocker arm chairs.
23 cane seat arms.
1 whisk broom.
2 combs.
1 hair brush.
5 galvanized iron pails.
1 thermometer.
1 slop pail.
1 oak table (round).
1 cane seat chair.
13 towels.
1 fire extinguisher.
1 counterpane.
3 cane seat arm chairs.
1 cane seat arm rocker.
1 rattan rocker.

- 1 broom.
- 2 drinking cups.
- 2 oak beds.
- 2 sets springs.
- 2 mattresses.
- 4 pillows.
- 9 pillow slips.
- 7 sheets.
- 2 pairs woolen blankets.
- 2 dressers.
- 1 commode.
- 1 center table.
- 1 toilet set.
- 62 yards Brussels carpet.
- 47 yards carpet paper.
- 2 pairs curtains and fixtures.
- 2 counterpanes.
- 1 brush dauber.
- 1 hammer.
- 1 screw driver.
- 100 feet fire hose and nozzles in garret over women's
wards.
- 100 feet 2-inch fire hose and nozzles between 13
and 12.
- 1 fire extinguisher.
- 40 iron beds.
- 40 mattresses.
- 40 pillows.
- 52 pillow slips.
- 30½ pairs woolen blankets.

210 cotton sheets.
24 rubber blankets.
90 towels.
10 wood high-back chairs.
2 agate wash basins.
1 five-foot stepladder.
1 scrub brush.
1 fibre pail.
5 galvanized pails.
5 brooms.
5 mops.
37 chambers.
1 hammer.
1 screw driver.
100 feet 2-inch hose and nozzles.
1 cane seat chair.
1 oak table (round).
1 work table.
9 cane seat rockers (new).
14 cane seat high-back rockers (new.)
2 hair brushes.
2 combs.
2 dust pans.
1 thermometer.
4 curtains.
38 counterpanes.
25 roller towels.
11 pairs muslin curtains.
1 clock.
37 tooth brushes.

- 1 center table.
- 1 laundry bag.
- 2 fire extinguishers.
- 1 wood arm rocker.
- 1 toilet set.
- 1 pair scissors.
- 2 spreads.
- 2 oak beds.
- 2 sets springs.
- 2 mattresses.
- 4 pillows.
- 8 pillow slips.
- 2 counterpanes.
- 3½ pairs woolen blankets.
- 6 cotton sheets.
- 2 rattan rockers.
- 1 cane seat chair.
- 1 dresser.
- 2 commodes.
- 4 pairs shades and fixtures.
- 43 towels.
- 1 part toilet set.
- 60 yards carpet.
- 45 yards carpet paper.
- 1 fire extinguisher.
- 100 feet fire hose and nozzles.
- 1 fire extinguisher.
- 100 feet fire hose and nozzles.
- 34 iron beds.
- 34 mattresses.

32 counterpanes.
48½ pairs woolen blankets.
32 rubber blankets.
34 pillows.
4 mops.
1 clock.
3 fire pails.
1 five foot step ladder.
1 common wood table.
41 chambers.
4 curtains and fixtures.
5 brooms.
358 sheets.
296 towels.
179 pillow slips.
1 scrub brush.
4 dust pans.
1 coarse comb.
1 fine comb.
1 brush.
100 feet 2-inch fire hose and nozzle.
2 sets springs.
1 dust pan.
1 pair scissors.
1 long oak table.
5 wood arm rockers.
11 wood arm med. rockers.
11 wood high-back chairs.
60 yards carpet.
45 yards carpet paper.

- 2 oak beds.
- 2 sets springs.
- 2 mattresses.
- 2 counterpanes.
- 4 pillows.
- 8 pillow slips.
- 2 pair woolen blankets.
- 5 cotton sheets.
- 2 pads.
- 2 dressers.
- 1 commode.
- 1 toilet set.
- 1 centre table.
- 4 pairs curtains and fixtures.
- 1 rattan rocker.
- 1 cane seat rocker.
- 1 hammer.
- 1 screw driver.
- 1 broom.
- 2 rockers, arm (new).
- 1 centre table.
- 1 willow rocker.
- 7 pair muslin curtains.
- 8 soup plates.
- 4 saucers.
- 5 soup bowls.
- 6 table spoons.
- 6 six quart agate pails.
- 1 agate saucer.
- 1 agate wash basin.

34 tooth brushes.
2 tin drinking cups.
31 iron beds.
31 mattresses.
31 pillows.
47 pairs woolen blankets.
21 rubber blankets.
8 window shades and fixtures.
31 counterpanes.
2 fire pails.
1 wash basin.
2 dust pans.
1 scrub brush.
3 mops.
1 five-foot step ladder.
1 dining table.
12 soup bowls.
1 tin pan.
29 chambers.
180 cotton sheets.
97 pillow slips.
4 agate bowls.
26 soup plates.
16 saucers.
19 table spoons.
4 agate pails.
1 fire extinguisher.
8 chairs.
5 cane seat arm and back.
1 roller chair.

- 2 rattan chairs.
- 3 rattan rockers.
- 5 wood rockers.
- 100 towels.
- 12 roller towels.
- 100 feet fire hose and nozzle.
- 1 oak table (round).
- 1 hair brush.
- 1 pair scissors.
- 1 thermometer.
- 3 galvanized iron pails.
- 1 tin dish pan.
- 2 knives.
- 2 forks.
- 2 table cloths.
- 5 brooms.
- 1 tin bread pail.
- 17 cane seat and back chairs.
- 1 canvas laundry bag.
- 2 tin cups.
- 9 cane seat chairs.
- 2 pressed tin pitchers.
- 1 oil cloth (table).
- 2 oak beds.
- 2 sets springs.
- 2 mattresses.
- 4 pillows.
- 9 pillow slips.
- 2 counterpanes.
- 3½ pairs woolen blankets.

9 cotton sheets.
1 pad.
2 dressers.
1 commode.
1 centre table.
2 rattan rockers.
1 wash bowl.
1 chamber.
1 counter brush.
4 curtains and fixtures.
1 hammer.
1 screw driver.
1 tumbler.
60 yards carpet.
45 yards carpet paper.
2 cane seat arm chairs.
1 carpet sweeper.
1 broom.
13 yards carpet.
9 yards carpet paper.
1 toilet set.
4 sheets.
4 pillow slips.
1 pillow.
1 centre table.
1 rattan rocker.
1 counterpane.
6 towels.
2 pairs woolen blankets.
Curtain fixtures.

1 mattress.
1 counterpane.
1 cane seat chair.
1 dresser cover.
1 iron bed and spring.
1 centre table.
16 desks.
5 chairs (same as amusement hall).
1 cane seat chair.
1 oak table (long).
1 black board.
3 shades and fixtures.
16 desks.
6 chairs (same as above).
1 centre table.
1 broom.
1 black board.
3 window shades and fixtures.
5 cane seat back armchairs.
4 dining-room chairs.
2 rattan rockers.
1 bushel basket.
1 brush broom.
3 Singer sewing machines.
3 pairs shears.
1 pair button-hole scissors.
1 oil stove.
2 flat irons.
2 tables.
1 set quilting frames.

4 curtains and fixtures.
2 brooms.
1 dust pan.
1 press board.
8 thimbles.
2 lap boards.
3 dozen cotton thread.
44 cotton sheets.
15 pillow cases.
2½ gross pants buttons.
½ gross coat buttons.
1-6 gross vest buttons.
5 gross agate buttons.
3 papers needles.
2 dozen sewing machine needles.
5 gross dress buttons.
3 papers pins.
49 yards 7¼ sheeting.
62½ yards Royal drilling.
76 yards 48-in. muslin.
91 yards Mack. twill.
40 yards cottonade.
46¼ yards toweling.
61 yards Atlantic A.
70¼ yards 4-4 bleached muslin.
56½ yards Canton flannel.
50 yards canvas.
134 yards gingham.
19 yards cheviot.
41½ yards colored duck.

28 yards silesia.
13 yards matting on hall.
1 fire extinguisher.
12 dresses (M. twill $8\frac{1}{2}$ yards each).
3 cane-seat rockers.
1 table.
1 barber chair.
1 leather strop.
3 razors.
1 pair clippers.
1 hone and rubber.
1 tin cup.
1 brush.
2 combs.
10 shades and fixtures.
1 dark shade and fixture.
12 iron beds and springs.
11 counterpanes.
12 pillows.
24 pillow slips.
6 chiffoniers.
11 chairs (Amusement hall).
1 cane-seat chair.
1 rattan wood arm rocker.
1 willow armchair.
15 yards matting.
1 center table.
5 tumblers.
50 feet 2-inch fire hose and fixtures.
2 soap dishes.

1 hair brush.
1 comb.
1 mirror.
1 slop bowl.
1 galvanized iron pail.
1 dust pan.
1 scrub brush.
48 sheets.
3 brooms.
23 pairs woolen blankets.
1 thermometer.
1 cuspidor.
2 zinc ends, matting.
23 towels.
100 feet 2-inch fire hose and fixtures.
1 comb.
1 brush.
1 roller towel.
4 dining-room tables.
1 serving table.
33 dining-room chairs.
61 dinner plates.
33 soup plates.
40 pie plates.
38 saucers.
32 cups.
53 tumblers.
4 water pitchers.
8 sugar bowls.
7 cream pitchers.

8 vinegar cruets.
34 salts and peppers.
34 knives.
34 forks.
35 table spoons.
61 tea spoons.
1 serving tray.
1 tin pail.
1 crumb and brush tray.
3 yards oil cloth.
1 mop.
1 mop stick.
1 broom.
1 dust pan.
3 dish pans (medium).
2 carving knives and forks.
50 vegetable dishes.
5 soup bowls.
1 dining-room bell.
24 towels.
4 butter knives.
3 mustard spoons.
13 ind. butter pads.
1 oak table (new).
12 roller towels.
1 butter knife.
1 tin pail.
1 scrub brush.
8 window shades and fixtures.
30 napkins.

11 tablecloths.
50 feet 2-inch fire hose and fixtures.
12 shades and fixtures.
1 dark shade.
9 wood rockers.
1 cane-seat rocker (new).
6 dressers.
1 rattan rocker.
1 cane-seat chair.
13 iron beds and springs.
13 counterpanes.
25 pairs woolen blankets.
13 pillows.
27 pillow slips.
13 mattresses.
19 towels.
1 mop.
1 mop stick.
1 broom.
1 dustpan.
1 tumbler.
1 agate washbasin.
1 earthen washbasin.
1 soap dish.
2 small tables.
1 rattan rocker.
1 teakettle.
8 drip pans.
6 drip pans.
2 drip pans.

- 1 toaster.
- 3 frying pans.
- 2 colanders.
- 2 iron kettles.
- 1 granite kettle.
- 1 granite kettle.
- 2 sheet iron kettles.
- 1 wood bowl.
- 3 coal scuttles.
- 1 gravy strainer.
- 18 pie tins.
- 4 iron spoons.
- 14 iron spoons.
- 6 iron spoons.
- 5 milk ladles.
- 1 large dipper.
- 3 meat forks.
- 2 iron skimmers.
- 1 milk skimmer.
- 4 steam tanks, copper.
- 4 steam tanks, copper.
- 24 hand towels.
- 1 chamois skin.
- 1 hatchet.
- 2 milk strainers.
- 4 scrub brushes.
- 8 large meat platters.
- 1 16-inch meat platter.
- 6 butcher knives.
- 1 potato masher.

- 2 wood spoons.
- 1 cookie cutter.
- 1 biscuit cutter.
- 1 grater.
- 3 mops.
- 2 brooms.
- 2 two-quart jars.
- 1 galvanized iron scoop.
- 9 kettle covers.
- 1 one-quart measure.
- 1 flour sifter.
- 2 carving forks.
- 2 rolling pins.
- 1 pan cake turner.
- 1 funnel.
- 2 granite pans.
- 2 tin pans.
- 1 three-quart fruit jar.
- 18 two-quart fruit jars.
- 18 one-quart fruit jars.
- 18 food boxes, tin.
- 16 coffee cans, carriers.
- 3 meat boards.
- 1 moulding board.
- 1 clock.
- 2 large milk cans.
- 1 meat chopper.
- 1 30-inch sugar bowl.
- 28 milk cans for cooler.
- 2 sheet iron kettles.

- 2 agate meat pans.
- 2 four-gallon jars.
- 6 pint fruit jars.
- 9 dinner pails.
- 1 two-gallon jug.
- 3 agate pitchers.
- 5 tin pails.
- 11 paring knives.
- 5 agate dishpans, large.
- 6 tin dishpans, large.
- 1 meat chopper.
- 1 18-quart ice cream freezer.
- 2 mush cans.
- 1 farina cooker.
- 4 two-quart agate basins.
- 2 wire baskets.
- 1 large mixing bowl.
- 1 fire shovel.
- 1 quart agate measure.
- 2 egg beaters.
- 1 flour sifter.
- 1 double table, zinc top.
- 1 double table, varnished.
- 1 kitchen table.
- 1 broiler.
- 1 ind. frying pan.
- 2 four-quart dippers.
- 1 one-quart dipper.
- 2 steam tanks, copper.
- 13 vegetable dishes.

3 mop sticks.
12 new tin milk pans.
1 new counter scale.
3 new tin pails.
2 new teapots.
2 new coffee pots.
2 old coffee pots.
1 medium mixing bowl.
42 pieces (3 yd.) mosquito netting.
1 6-foot step ladder.
5 agate pudding pans, new.
1 cleaver.
17 shades and fixtures.
4 barrel covers.
1 refrigerator.
3 rubber mops.
1 comb.
1 brush.
2 serving tables.
36 dining tables.
300 dining chairs.
18 milk pitchers.
56 teaspoons.
4 tin pails.
6 agate pitchers.
2 serving trays.
226 dinner plates.
346 soup plates.
188 soup bowls.
80 cups.

- 180 saucers.
- 28 vinegar cruets.
- 54 salts and peppers.
- 24 knives, iron.
- 88 spoons.
- 6 iron ladles.
- 6 large iron spoons.
- 4 whisk brooms.
- 6 milk pans.
- 4 laundry baskets.
- 3 butcher knives.
- 3 agate soup bowls.
- 24 tumblers.
- 18 sugar bowls.
- 18 cream pitchers.
- 12 roller towels.
- 6 aprons.
- 6 dish pans, large.
- 2 dish pans, ind.
- 8 vegetable dishes.
- 21 curtains and fixtures.
- 36 pie plates.
- 200 feet 2-inch fire hose and fixtures.
- 36 tablecloths, oil.
- 150 knives.
- 1 large bread cutter.
- 2 individual bread cutters.
- 14 galvanized iron pails.
- 2 dust pans.
- 1 scrub brush.

5 mop heads.
5 mop sticks.
20 linen table cloths.
6 pressed tin pitchers.
2 long tables (zinc tops).
3 long tables (wood).
8 shades and fixtures.
6 brooms.
96 iron tablespoons.
2 serving tables.
4 dining tables.
24 dining chairs.
44 dinner plates.
24 soup plates.
54 saucers.
36 cups.
30 tumblers.
3 water pitchers.
8 sugar bowls.
6 cream pitchers.
8 vinegar cruets.
14 salts and peppers.
36 knives.
34 forks.
36 tablespoons.
18 teaspoons (silver).
30 teaspoons (iron).
2 serving trays.
2 oil tablecloths.
3 carving sets.

- 36 vegetable dishes.
- 36 individual butter pads.
- 2 mustard spoons.
- 2 mustard cups.
- 2 whisk brooms.
- 6 butter knives.
- 6 tablecloths (linen).
- 182 cane-seat chairs.
- 1 cane arm rocker (new).
- 1 rattan arm chair.
- 1 Steinway grand piano.
- 1 upright Sohmer.
- 1 center table.
- 150 feet 2-inch fire hose and fixtures.
- 4 tumblers.
- 2 mirrors.
- 1 eight-foot stepladder.
- 1 flower stand.
- 1 six-foot stepladder.
- 1 fire extinguisher.
- 1 14-foot ladder.
- 11 "Best Anthems."
- 18 "Finest of the Wheat."
- 6 "Gospel Hymns."
- 1 thermometer.
- 1 mixing trough and cover.
- 1 kneading bench.
- 2 tables.
- 24 bread trays.
- 1 wood mixing bowl.

- 47 dripping pans.
- 276 bread pans.
- 1 scale and weights.
- 1 hammer.
- 1 dipper.
- 1 quart measure.
- 6 roller towels.
- 6 hand towels.
- 6 aprons.
- 1 hatchet.
- 1 axe.
- 4 caps.
- 2 large flour sieves.
- 1 galvanized iron scoop.
- 2 coal scuttles.
- 2 brooms.
- 1 spatula.
- 1 whiskbroom.
- 1 washbasin.
- 6 yards cotton cloth.
- 4 tin pails.
- 1 mop stick.
- 1 mop head.
- 1 fire hose.
- 1 poker.
- 1 soap dish.
- 1 scrub brush.
- 1 cane-seat chair.
- 1 wood chair.
- 6 raising boxes.

- 1 raising cupboard.
- 1 two-quart dipper.
- 1 one-gallon measure.
- 2 pads and handles.
- 1 iron shovel.
- 5 linen tablecloths.
- 1 comb.
- 1 flour brush.
- 6 shades and fixtures.
- 2 tables.
- 1 coal shovel.
- 2 tin mouse-traps.
- 1 screw driver.
- 12 feet rubber hose.
- 2 tumblers.
- 2 wood tables.
- 1 twelve-foot ladder.
- 1 two-gallon waste can.
- 3 open wrenches.
- 1 twelve-inch monkey wrench.
- 1 one-inch machine hammer.
- 4 oil cans.
- 7 galvanized pails.
- 2 large cans (granite).
- 2 wash basins.
- 1 hand wringer.
- 1 two-gallon jug.
- 1½ gallons gasoline.
- 2 mops.
- 2 mop sticks.

4 brooms.
 $\frac{1}{2}$ pound analine.
30 feet three-inch leather belting.
20 pounds starch.
75 bars soap.
1 two-quart jar.
 $1\frac{1}{2}$ pounds wax.
1 five-foot table.
1 board.
1 quart dipper.
1 gallon measure.
1 four-quart dipper.
3 tubs (old).
2 truck baskets.
1 truck box.
1 funnel.
2 ironing boards.
1 box for clothes.
18 individual baskets.
3 eight-foot tables.
2 coal scuttles.
1 clock.
1 water cooler.
1 one-gallon sprinkler.
50 feet one-inch hose and nozzle.
2 flatirons.
2 sets clothes bars.
1 table.
1 dust pan.
1 board.

- 1 two-gallon crock.
- 1½ pounds wheat starch.
- 1 fire extinguisher.
- 1 rattan rocker.
- 1 axe and handle.
- 1 two-quart dipper.
- 4 individual willow baskets.
- 19 2-3 yards linoleum.
- 1 square rug.
- 2 portiere poles and fixtures.
- 1 dining table.
- 1 serving table.
- 8 dinner plates.
- 9 pie plates.
- 8 lunch plates.
- 11 soup plates.
- 1 butter dish.
- 1 sugar bowl.
- 2 creamers.
- 4 platters.
- 9 coffee cups.
- 11 coffee saucers.
- 13 tea cups.
- 13 tea saucers.
- 4 ind. butter pads.
- 1 gravy boat.
- 5 vegetable dishes.
- 1 water pitcher.
- 2 vinegar cruets.
- 1 oval dish.

- 1 server.
- 1 carving set.
- 1 range and fixtures.
- 1 refrigerator.
- 1 ice hatchet.
- 1 dish pan.
- 2 strainers.
- 1 scrub brush.
- 1 mop.
- 1 broom.
- 7 tablecloths.
- 2 tablecloths (new).
- 2 table pads.
- 1 dozen napkins.
- 1 dozen napkins.
- 2 dozen napkins.
- 2 dozen napkins.
- 10 upholstered dining-room chairs.
- 1 fire shovel.
- 2 cream pitchers.
- 2 roller towels.
- 2 center tables.
- 1 glass salad dish.
- 1 earthen salad dish.
- 2 servers.
- 4 peppers and salts.
- 3 egg glasses.
- 1 pitcher.
- 4 glass bowls.
- 1 mustard cup.

- 2 bread knives.
- 1 toaster.
- 2 porcelain cups.
- 1 tea kettle.
- 1 chop bowl.
- 1 wood spoon.
- 1 knife and fork.
- 1 ice cream freezer.
- 1 tea pot.
- 1 coffee pot.
- 1 corn popper.
- 2 chamois skins.
- 2 egg beaters.
- 1 butter knife.
- 1 rolling pin.
- 1 stew pan.
- 1 ice cracker.
- 2 two-quart agate basins.
- 4 butter dishes.
- 12 large forks.
- 13 table spoons.
- 48 tea spoons.
- 9 sauce plates.
- 7 after-dinner saucers.
- 1 after-dinner cup.
- 9 china pie plates.
- 1 galvanized iron pail.
- 36 small forks.
- 13 large knives.
- 1 dozen after-dinner coffee spoons.

- 2 four-gallon jars.
- 1 wire frying basket.
- 1 cabbage cutter.
- 1 earthen dish.
- 1 Standard lamp.
- 1 bracket lamp.
- 15 lbs. flat irons (2).
- 6 pie tins.
- 2 ind. agate stew pans.
- 4 cake tins.
- 1 measuring cup.
- 1 measuring cup (agate).
- 1 measuring cup (1-quart, agate).
- 2 dark shades and fixtures.
- 1 quart dipper.
- 1 extension table.
- 5 dozen pint fruit jars.
- 1 biscuit cutter.
- 6 frying pans.
- 1 farina cooker.
- 1 kitchen table.
- 1 mustard cup.
- 1½ dozen dessert spoons.
- 2 call bells.
- 1 coffee mill.
- 1 scale.
- 4 six-gallon jars.
- 2 one-gallon jugs.
- 32 quart jars.
- 31 jelly cups.

- 2 mixing bowls.
- 1 agate funnel.
- 1 Universal chopper.
- 1 dozen gem pans (separate).
- 3 sets gem pans.
- 9 muffin rings.
- 1 agate kettle (large).
- 1 agate kettle (small).
- 12 dinner plates (Syr. Wh.).
- 11 tea plates (Syr. Wh.).
- 12 breakfast plates (Syr. Wh.).
- 12 soup plates (Syr. Wh.).
- 12 sauce plates (Syr. Wh.).
- 22 ind. butter pads (Syr. Wh.).
- 12 egg cups (Syr. Wh.).
- 11 after-dinner coffee cups (Syr. Wh.).
- 12 after-dinner coffee saucers (Syr. Wh.).
- 11 hdl. tea cups and saucers (Syr. Wh.).
- 11 coffee cups and saucers (Syr. Wh.).
- 2 baking dishes, 8-inches (Syr. Wh.).
- 1 12-inch platter (Syr. Wh.).
- 1 14-inch platter (Syr. Wh.).
- 3 covered dishes.
- 2 creamers.
- 3 water pitchers.
- 2 vinegar cruets.
- 2 finger bowls.
- 75 lbs. sole leather.
- 7 pairs lasts.
- 7 awl handles.

- 1 shoe punch.
- 1 peg float.
- 1 bottle ink.
- 2½ lbs. iron nails.
- 6 lbs. wire nails.
- 1 rack stone.
- 2 knives.
- 1 pair nippers.
- 1 pair pincers.
- 2 hammers.
- 1 set iron feet.
- 1 clamp.
- 1 bench.
- 8 balls shoe thread.
- 4 bunches wax.
- 1 small stove.
- 7 lengths 6-inch stove pipe.
- 1 damper in stove pipe.
- 1 fire shovel.
- 1 box for carrying glass.
- 1 papering board.
- 1 dust pan.
- 1 kalsomine brush.
- 2 hanging lamps.
- 1 tuba.
- 1 bass drum and trap.
- 1 tenor drum.
- 1 pair drum sticks.
- 1 piccolo.
- 3 galvanized iron pails.

- 1 eight-foot step ladder.
- 1 five-foot step ladder.
- 1 small table.
- 60 gallons red paint.
- 75 lbs. white lead.
- 10 boxes glass.
- 12½ lbs. graphite paint.
- 1½ gallons white shellac.
- 1 gallon floor enamel.
- 1 quart wood filler.
- 2 gallons dryer.
- 5 gallons turpentine.
- 10 gallons varnish.
- 1 stippling brush.
- 5 gallons roofing paint.
- 5 lbs. coloring.
- 2 cans butchers' wax.
- 5 lbs. Prussian blue.
- 3 lbs. lamp black.
- 6 lbs. coach black.
- 5 lbs. umber.
- 6 lbs. chrome yellow.
- 1 pound indian red.
- 3 pounds tuscan red.
- 3 pounds pumice-stone.
- 5 pounds blue coloring.
- 3 pounds brown coloring.
- 5 pounds red coloring.
- 22 brushes.
- 1 pointing trowel.

- 1 putty knife.
- 1 screwdriver.
- 1 claw hammer.
- 1 agate pitcher.
- 23 one-gallon cans.
- 3 ten-gallon cans.
- 3 five-gallon cans.
- 1 three-gallon can.
- 2 roofing brushes.
- 1 double bass viol.
- 1 centre table.
- 1 broom.
- 1 coal hod.
- 25 pounds putty.
- 52 2-15 gals. boiled oil.
- 10 gallons raw linseed oil.
- 1 barrel Johns paint.
- 3 gallons Johns paint.
- 20 gallons floor varnish.
- $\frac{1}{2}$ gallon rubbing varnish.
- $2\frac{1}{2}$ gallons No. 1 rubbing varnish.
- 1 gallon brown shellac.
- $\frac{1}{4}$ gallon carriage top dressing.
- $\frac{1}{2}$ gallon standard varnish.
- $\frac{1}{2}$ gallon special body varnish.
- 1-16 gallon gold sizing.
- 5 packages glass points.
- 2 glass cutters.
- 4 pounds English vernill, dry.
- 1 2-inch English chisel.

5 gallons tar roofing.
Brass music.
Orchestra music.
2 cornets.
6 reeds.
4 $\frac{1}{2}$ -bushel baskets.
5 garden rakes.
1 hay rake.
7 hoes.
3 spading forks.
3 manure forks.
1 pitch fork.
3 watering pots.
1 weeder, Planter, Jr.
3 weeding hooks.
6 weeding trowels.
Propagating glasses.
1 sickle.
1 pair pruning shears.
1 garden line.
1 pound paris green.
80 propagating boxes.
200 bean poles.
1,750 flower pots.
150 flower pot saucers.
3 scuffle hoes.
1 crowbar.
2 spades.
2 sheep shears.
2 corn knives.

4 pounds bug death.
2 long handled shovels.
1 ditching spade.
1 pickaxe.
1 bug death shaker.
225 feet garden hose.
1 dairy pail.
1 galvanized iron pail.
1 watering cart and trunions.
1 grub hoe.
1 short handled shovel.
2 hose reels.
300 feet hose.
4 lawn sprinklers.
2 garden rakes.
2 hose nozzles.
1 lawn mower.
1 lawn mower.
2 grass collectors.
1 wire lawn rake.
1 brass syringe.
2 spades.
1 shovel.
1 pickaxe.
1 edge knife.
1 long handled shovel.
1 manure fork.
1 spade fork.
2 scuffle hoes.
2 hoes.

- 1 platform scale.
- 1 dustpan.
- 6 butcher knives.
- 2 meat saws.
- 1 steel.
- 35 meat hooks.
- 1 cleaver.
- 1 meat block.
- 3 large meat hooks.
- 2 thermometers.
- 1 brush for meat box.
- 1 scraper.
- 2 brooms.
- 1 scythe stones.
- 1 tin pail.
- 1 mop head.
- 1 mop stick.
- 1 thermometer.
- 1 hammer.
- 2 hand saws.
- 4 hand saws.
- 4 planes.
- 4 planes (iron).
- 3 planes (hollow).
- 3 planes (round).
- 5 planes (bead) 1½, 3-16.
- 2 oil stones.
- 2 mallets.
- 4 gauges.
- 2 squares.

- 2 claw hammers.
- 1 machinist's hammer.
- 3 riveting hammers.
- 1 level.
- 1 plow.
- 2 expansion bits.
- 20 twist drills.
- 1 slip stone.
- 6 4-inch files.
- 10 gimlet bits.
- 1 saw set.
- 1 set belts.
- 1 set chisels.
- 2 belt braces.
- 4 rimmers.
- 1 pair compasses.
- 2 bevels, 8 by 10.
- 1 combination awl.
- 2 spoke shavers.
- 1 try square.
- 1 mitre.
- 6 gouges.
- 3 compass saws.
- 2 draw shaves.
- 1 saw vise.
- 2 $\frac{1}{2}$ -inch framing chisels.
- 1 2-inch framing chisel.
- 1 hand axe.
- 7 roller towels.
- 5 12-inch wood clamps.

- 11 8-inch iron clamps.
- 12 4-inch iron clamps.
- 2 3-inch iron clamps.
- 4 4-foot iron clamps.
- 4 4-foot wood clamps.
- 1 large stove.
- 1 grind stone.
- 1 8-foot step ladder.
- 1 7-foot step ladder.
- 1 saw horse.
- 1 iron shovel.
- 2 elbows.
- 10 lengths 6-inch pipe.
- 1 automatic drill.
- 1 spiral screwdriver.
- 2 tack hammers.
- 2 pairs gas pliers.
- 2 chucks.
- 1 hand vise.
- 1 hollow auger.
- 16 5-inch files.
- 1 counter sink.
- 3 jackscrews.
- 1 cross-cut saw.
- 1 Trimo pipe wrench.
- 2 monkey wrenches.
- 1 non plane, $1\frac{1}{4}$ inches.
- 1 anyil.
- 2 bars solder.
- 2 soldering irons.

- 1 rub iron.
- 7 pairs 6-inch Tee hinges.
- 4½ pairs 6-inch strap hinges.
- 6 sets gate hinges.
- 2 pairs snips.
- 1 forge and fixtures.
- 1 8-inch iron vise.
- 1 sledge.
- 1 bench.
- 2 hand hammers.
- 2 trowels.
- 6 pair tongs.
- 5 lbs. steel.
- 1 hydrant wrench.
- 1 wash basin.
- 1 agate pitcher.
- 1 cup.
- 4 oil cans.
- 1½ reams sand paper.
- 7 gross round head screws.
- 3 lbs. brads.
- 1 lb. double pointed tacks.
- ¾ lb. copper rivets.
- 2½ pair brackets.
- 4 gross screw hooks.
- 7 pulleys.
- 7 pair building hinges.
- 12 pair drawer pulls.
- 8 brackets for urinals.
- ½ gross ceiling hooks.

$\frac{1}{2}$ gross hat hooks.
2 gross screw eyes.
1 spike mall.
1 edge.
1 hand brush.
1 pinch bar.
1 ind. crowbar.
200 feet Georgia pine flooring.
100 feet 1-inch Georgia pine flooring.
150 feet $\frac{3}{4}$ -inch Georgia pine flooring.
1 stove.
1 elbow.
7 lengths 6-inch pipe.
1,000 feet picture moulding.
250 feet white wood.
4 chairs.
1 boring machine.
1 75-foot tape measure.
1 duster.
1 pair plyers.
1 screw driver.
5 drills.
6 4-inch T hinges.
6 5-inch T hinges.
6 8-inch T hinges.
11 4-inch strap hinges.
3 5-inch strap hinges.
8 8-inch strap hinges.
1 hand hammer.
1 bug hoe.

1 seat spring.
22 blacksmith tools.
1 blacksmith's apron.
2 brick chisels.
4 cold chisels.
4 punches.
1 set dies and taps.
1 set (6) S. wrenches.
1 circular plane.
 $\frac{3}{4}$ side belt lacing.
5-12 doz. bronze door knobs.
3 lbs. large carpet tacks.
4 papers upholstering tacks.
2 papers gimp tacks.
1 paper lace tacks.
23 knob spindles.
9 padlocks.
2 6-inch outside calipers.
1 4-inch outside caliper.
1 6-inch inside caliper.
1 set turning chisels.
1 set turning gouges.
1 wood turning tool.
1 Ford bit.
1 plug cutter.
3 assorted sizes Ford timber bits.
115 bed casters.
1 tin water pail.
1 set machinery.
12 2-3 feet leather belt, 2-inch.

68 feet leather belt, 3-inch.
40 feet leather belt, 4-inch.
38 feet leather belt, 8-inch.
38 feet leather belt, 10-inch.
63 feet leather belt, 3-inch.
36 feet leather belt, $3\frac{1}{2}$ -inch.
33 3-5 feet leather belt, 8-inch.
1 $10 \times \frac{1}{2}$ emery wheel.
1 $12 \times 1\frac{1}{2}$ emery wheel.
1 emery wheel dresser.
1 lathe bed.
1 engine.
7 $\frac{5}{8} \times 10$ lag screws.
2 large crowbars.
1 whetstone.
 $\frac{1}{2}$ gallon LaPage glue.
1 wire stretcher.
2 brooms.
1 post hole digger.
2 post tampers.
6 1-gallon cans.
 $1\frac{1}{2}$ sheets of 20×28 tin.
1 roll of webbing for chairs.
1 lantern.
1 10-quart sprinkler.
50 feet galvanized sheet iron.
1 bolt cutter.
200 feet $\frac{3}{8}$ -inch pine ceiling.
1 oil stone.
4 quarter round planes.

- 1 veneer plane.
- 6 5-inch saw files (iron).
- 1 6-inch saw file.
- 3 8-inch saw files.
- 5 10-inch saw files.
- 1 10-inch round file.
- 1 8-inch round file.
- 2 10-inch half-round mill files.
- 3 6-inch half-round mill files.
- 3 8-inch half-round mill files.
- 1 10-inch flat mill file.
- 2 8-inch files.
- 1 14-inch flat bastard file.
- 1 12-inch wood file.
- 1 foot 1-inch brass tubing.
- 1 foot $\frac{3}{4}$ -inch brass tubing.
- 1 foot $\frac{5}{8}$ -inch brass tubing.
- 1 foot $\frac{1}{2}$ -inch brass tubing.
- 1 set (13) Jennings bits.
- 9 round shank Jennings bits.
- 1 tap and die for cutting wood threads.
- 6 cupboard catches.
- 250 pounds iron.
- 110 pounds 40 wire nails.
- 115 pounds 30 wire nails.
- 20 pounds 20 wire nails.
- 15 pounds 10 cut nails.
- 80 pounds 20 cut nails.
- 15 pounds 8 wire nails.
- 130 pounds 6 wire nails.

50 pounds 10 wire casing nails.
40 pounds 8 wire casing nails.
150 pounds 6 wire finishing nails.
100 pounds 8 wire finishing nails.
100 pounds 10 wire finishing nails.
110 pounds 6 wire casing nails.
50 pounds 4 wire casing nails.
15 pounds 4 cut nails.
150 feet beaded pine ceiling.
500 feet pine.
1,000 feet pine.
400 feet pine.
500 feet $\frac{1}{2}$ -inch pine.
500 feet maple.
200 feet 2-inch white ash.
100 feet pine.
150 feet 2-inch beaded moulding.
100 feet 4-inch crown moulding.
400 feet lattice, $1\frac{1}{4} \times \frac{3}{4}$.
2 doors.
46 chair bottoms, 20x22.
33 chair bottoms (wood), 20x22.
100 feet common chicken wire.
100 feet $\frac{3}{4}$ -inch mesh chicken wire.
60 pounds chicken wire staples.
5 cupboard doors.
3 chairs.
4 pairs 6-inch strap hinges.
66 $\frac{1}{4}$ gross assorted screws.
14 sash lifts.

2 wardrobe locks.
1 box gilt uph. nails.
5 pounds emery dust.
99 assorted stove bolts.
22 pairs bronzed butts.
1 bottle soldering salts.
7 sheets emery cloth.
1 piece rubber for maps (16x18).
1 grindstone pulley and shaft.
12 $\frac{3}{4}$ x10 lag screws.
12 $\frac{3}{4}$ x6 machine bolts.
12 $\frac{1}{2}$ x5 lag screws.
14,000 feet basswood.
1,500 feet hemlock.
1 pair 4-inch pliers.
1 pair 6-inch pliers.
1 pair 4-inch flat nose pliers.
1 lath hatchet.
1 cart.
Stovepipe wire.
2,391 assorted bolts.
4 scoops.
2 scoops.
2 iron barrows.
1 axe.
1 hose reel, large.
400 feet 2-inch hose.
1 rake.
1 16-foot ladder.
1 14-foot ladder.

- 1 8-foot stepladder.
- 2 galvanized iron pails.
- 1 soot sucker.
- 1 iron hoe.
- 2 60-gallon oil tanks.
- 1 whitewash brush.
- 2 lanterns.
- 1 nickle-plate oiling set.
- 1 brass oil filter.
- 1 brass squirt can.
- 2 brooms.
- 1 McClellan oil purifier.
- 18 G. E. attaching plugs.
- 16 plug cut-outs.
- 24 fire plugs.
- 70 copper-tip fuses.
- $\frac{1}{2}$ -pound soldering stick.
- $\frac{1}{2}$ -pound acme tape.
- 47 yards cotton cord.
- 1-6 wire guards.
- 2 fuse wire.
- 3 pounds wire solder.
- 34 chats.
- 80 G. E. knobs.
- 19 key sockets.
- 9 rosettes.
- 30 shade holders.
- 12 waterproof sockets.
- 9 nickle-plated N. P. R. switches.
- 4 pocket switches.

- 72 china tubes.
- 410 feet Grimshaw W. C. wire.
- 1,000 feet Grimshaw W. C. wire.
- 4 350 amph. fuses.
- 3 300 amph. fuses.
- 3 200 amph. fuses.
- 1 No. 10 Phoenix pipe vise.
- 1 No. 3 Brook patent chain wrench.
- 1 No. 4 Brook patent chain wrench.
- 1 24-inch Trimo pipe wrench.
- 1 18-inch Trimo pipe wrench.
- 1 8-inch Trimo pipe wrench.
- 1 21-inch Coe wrench.
- 1 18-inch Coe wrench.
- 2 12-inch Coe wrenches.
- 1 14-inch Coe wrench.
- 1 6-inch Coe wrench.
- 1 No. 2 set J. M. Carpenter's T and dies.
- 1 set Little Giant plates.
- 1 8-inch flange pliers.
- 1 5-inch flange pliers.
- 1 Miller Falls breast drill.
- 13 steel shank drills.
- 1 Fowler's speed indicator.
- 1-18-inch Champion screw driver.
- 1 12-inch Champion screw driver.
- 1 15-inch bastard file.
- 2 15-inch 1-20 bastard files.
- 4 15-inch mill files.
- 1 pipe cutter.

- 1 hack saw.
- 6 8-inch star saw blades.
- 2 file cards.
- 1 6-inch wire cutter.
- 2 square shank drills.
- 2 taper rimmers.
- 1 set pipe taps.
- 1 $\frac{1}{2}$ -inch return tap.
- 1 gasoline torch.
- 1 gasoline stove.
- 1 funnel.
- 14 $\frac{1}{4}$ -inch Jenkins discs.
- 15 $\frac{3}{8}$ -inch Jenkins discs.
- 12 $\frac{1}{2}$ -inch Jenkins discs.
- 15 $\frac{3}{4}$ -inch Jenkins discs.
- 7 1-inch Jenkins discs.
- 18 2-inch Jenkins discs.
- 15 $1\frac{1}{4}$ -inch Jenkins discs.
- 1 extra set metal valves and seats.
- $\frac{1}{2}$ set Swan's bits.
- 1 Morse valve reseating machine.
- 3 Dixon's flake graphite.
- 4 $11 \times \frac{5}{8}$ water glasses.
- 75 gallons red engine oil.
- 25 gallons cylinder oil.
- 2 gallons Dixon's graphite paint.
- 12 boiler handle bolts.
- 1 ink stand.
- 1 rattan arm chair.
- 2 feet $\frac{3}{4}$ -inch hard vulcanized tube rod.

- 1½ feet Jones asbestos wick.
- 1 pound ¼-inch Seldon's packing.
- 10 pounds ½-inch square duck packing.
- 5 pounds ⅜ square duck packing.
- 61 12-inch carbons.
- 2 paint brushes.
- 2 mops.
- 1 mop stick.
- 3 lantern globes.
- 18 pounds metal polish.
- 12 pounds 3-B powder.
- 130 pounds waste.
- 2 pairs 6-inch calipers.
- 2 pairs 10-inch calipers.
- 5 Nathan's oil cups.
- 2 grease cups.
- 6 glasses for feed cups.
- 16 cork washers.
- 10 pounds rainbow packing.
- 700 assorted bolts.
- 16 shades for arc lights.
- 1 drafting board.
- 1 wash bowl.
- 6 towels.
- 1 cane-seat arm chair.
- 1 pail.
- 1 hand bellows.
- 1 waste can.
- 1 chair.
- 1 hose nozzle.

- 1 flue scraper.
- 1 oil filter.
- 1 tin shade.
- 1 7-inch flange pliers.
- 4 5-inch taper saw files.
- 1 belt awl.
- 1 $2\frac{1}{2}$ Jenks discs.
- 2 3 Jenks discs.
- 6 4 Jenks discs.
- 3 6 Jenks discs.
- 4 8 Jenks discs.
- 2 6-gate valves.
- 7 pounds Pulver & Son lubricating composition.
- 4 pounds $\frac{5}{8}$ flag packing.
- 2 $\frac{1}{2}$ Eureka packing.
- 2 $\frac{5}{8}$ Eureka packing.
- 2 $\frac{3}{8}$ Eureka packing.
- 2 $\frac{1}{4}$ Eureka packing.
- 2 $\frac{1}{4}$ Crandall packing.
- 7 valves for gauge glasses.
- 1 water glass, 1x9, laundry washer.
- 7 diaphragms.
- 5 lower carbon holders.
- 5 upper carbon holders.
- 5 resistance coils.
- 2 splicing clamps.
- 1 No. 5 clamp.
- 2 pairs linemen's climbers.
- 1 clock.
- 450 Bristol rec. gauge discs.

- 1 steam indicator, reducing wheel and climeter.
- 2 yards safety chain.
- $\frac{1}{2}$ dozen Swiss files.
- 1 Davidson valve stem.
- 30 gallons Westinghouse crank oil.
- 1 boat pump.
- 100 feet 2-inch hose and nozzles.
- 125 tons pea coal.
- 18 tons stove coal.
- 9 50 C. P. lamps.
- 30 feet $\frac{1}{2}$ -inch rubber hose.
- 5 sill-cock couplings, $\frac{3}{4}$ -inch.
- 1 spray nozzle.
- 12 zincs for battery.
- 2 pounds Callahan's cement.
- 4 $\frac{1}{2}$ x6 turn buckles.
- 2 dozen $\frac{3}{4}$ -inch hose jackets.
- 1-3 dozen $\frac{3}{4}$ -inch hose clamps.
- 1 6-inch hose clamp plier.
- 10 hose couplings.
- 1 fire extinguisher.
- 1 water closet bowl.
- 2 tumblers.
- 2 hose reels.
- 1 socket wrench.
- 10 feet spring wire.
- 2 wringer handles.
- 7 $\frac{1}{4}$ -inch valves, Jenks'.
- 15 $\frac{1}{4}$ -inch Ells.
- 6 $\frac{1}{4}$ -inch Tees.

- 7 $\frac{1}{4}$ -inch unions.
- 3 $\frac{3}{8}$ to $\frac{1}{4}$ -inch reducers.
- 6 $\frac{1}{4}$ -inch couplings.
- 17 $\frac{1}{4}$ -inch nipples.
- 12 $\frac{3}{8}$ -inch Jenkins globe valves.
- 6 $\frac{3}{8}$ -inch Tees.
- 3 $\frac{3}{8}$ -inch unions.
- 3 $\frac{3}{8}$ -inch couplings.
- 2 $\frac{3}{8}$ -inch plugs.
- 8 $\frac{3}{8}$ to $\frac{1}{2}$ reducers.
- 6 $\frac{3}{8}$ nipples.
- 18 $\frac{1}{2}$ Jenkins valves.
- 19 $\frac{1}{2}$ elbows.
- 10 $\frac{1}{2}$ -inch tees.
- 8 $\frac{1}{2}$ unions.
- 5 $\frac{3}{4}$ to $\frac{1}{2}$ reducers.
- 4 $\frac{1}{2}$ -inch couplings.
- 29 $\frac{1}{2}$ -inch nipples.
- 2 $\frac{3}{4}$ -inch water cocks.
- 4 $\frac{3}{4}$ -inch Jenkins valves.
- 12 $\frac{3}{4}$ -inch ells.
- 24 $\frac{3}{4}$ -inch tees.
- 12 $\frac{3}{4}$ -inch couplings.
- 6 $\frac{3}{4}$ -inch unions.
- 7 $\frac{3}{4}$ to 1 reducers.
- 10 $\frac{3}{4}$ -inch plugs.
- 4 $\frac{3}{4}$ -inch couplings.
- 7 1-inch Jenks valves.
- 24 1-inch tees.
- 36 1-inch couplings.

5 1-inch unions.
3 1 to $\frac{3}{4}$ reducers.
12 1-inch plugs.
36 1-inch nipples.
1 check, $1\frac{1}{4}$.
8 $1\frac{1}{2}$ ells.
5 $1\frac{1}{2}$ tees.
10 $1\frac{1}{2}$ nipples.
2 2-inch Kennedy gate valves.
2 $2\frac{1}{2}$ hose nipples.
7 old nozzles.
500 pounds old lead pipe.
1 pipe and fittings.
 $\frac{1}{2}$ bag soapstone finish.
2 bags paragon.
 $\frac{1}{4}$ barrel plaster Paris.
700 16 C. P. lamps.
28 rubber valves.
11 keys for Perkins switches.
3 pounds chloride of lime.
1 Seamon connection.
1 plumbers' wash bowl pump.
4 LaCledes batteries.
13 Perkins switches.
2 pounds candle wicking.
10 hose rubbers for Rex fire extinguishers.
1 pound managanese.
8 pounds bicarbonate soda.
1 agate pitcher.
6 wash bowls for bathroom.

- 5 $1\frac{1}{4}$ -inch Jenks valves.
- 9 $1\frac{1}{4}$ -inch couplings.
- 3 $1\frac{1}{2}$ Jenks valves.
- 1 Powell lubricator.
- 1 cross lubricator.
- 1 $2\frac{1}{2}$ check valve.
- 1 4-inch iron body safety valve.
- 3 pulleys.
- 3 pounds ins. beel wire, duplicate fittings.
- 2 $2\frac{1}{2}$ x2 hose reducers.
- 1 6-inch trimo wrench.
- 3 perfection duplex air valves.
- 10 valves for Genesee closet.
- 24 vulcanized fibre discs.
- 3 diaphragms for reducing valves.
- 1 6-inch electric gong.
- 2-inch litharge.
- $\frac{1}{2}$ pint glycerine.
- 8 pounds sal ammoniac.
- 8 hose nozzles (rex ext.).
- 200 feet 2-inch fire hose.
- 11 outer globes for arc lamp.
- 1 exhaust head.
- 300 pounds old iron.
- 1 fire axe.
- 1 crowbar.
- 3 nozzles (fire, 2-inch).
- 24 $\frac{1}{4}$ -inch couplings.
- 13 $\frac{3}{8}$ -inch ells.
- 8 $\frac{3}{8}$ -inch couplings.

24 $\frac{1}{2}$ -inch couplings.
48 $\frac{3}{4}$ -inch nipples.
24 1-inch ells.
2 3-inch galvanized unions.
3 2-inch galvanized unions.
2 $2\frac{1}{2}$ -inch galvanized unions.
2 $2\frac{1}{2}$ -inch Jenks Bros. valves.
7 $1\frac{1}{2}$ -inch galvanized ells.
1 $1\frac{1}{2}$ -inch galvanized tee.
4 4-inch plugs.
4 3-inch plugs.
6 $2\frac{1}{2}$ -inch plugs.
4 2-inch plugs.
2 $1\frac{1}{2}$ -inch plugs.
3 3-inch Jenks' globe valves.
2 6x6x3 tees.
3 3x3x $1\frac{1}{2}$ tees.
1 4x3 tee.
5 3-inch ells.
1 3-inch flange union.
2 4x4 nipples.
2 3x4 nipples.
2 6-inch ells.
12 3-inch couplings.
1 24-inch porcelain shade.
100 feet 6-inch blk. iron pipe.
100 feet 3-inch galvanized iron pipe.
102 feet iron pipe.
6 2-inch tees.
12 2-inch ells.

- 2 3-inch tees.
- 3 3-inch ells.
- 3 3-inch flange unions.
- 6 2-inch flange unions.
- 12 1-inch plugs.
- 12 $\frac{1}{4}$ -inch plugs.
- 1 wheelbarrow wheel.
- 1 3-inch Champion screwdriver.
- 1 pair carews nippers.
- 1 riveting hammer.
- 1 Fowler's belt awl.
- 1 4-inch bench level.
- 1 B. & S. wire gauge.
- 1 thread gauge.
- 1 No. 56 Fowler's patent pipe cutting machine.
- 1 set deferential pulleys.
- 1 off. set vise pulleys.
- 1 magneto bell.
- 1 $1\frac{1}{2}$ -inch machinist's hammer.
- 1 1-inch machinist's hammer.
- 1 12-inch claw hammer.
- 1 8-inch cold chisel.
- 1 8-inch calking chisel.
- 2 4-inch pliers.
- 1 machine for turning off commutator.
- 2 pairs pliers.
- 12 $1\frac{1}{2}$ -inch Jenks' discs.
- 7 $\frac{1}{2}$ lbs. 3 $\frac{1}{2}$ Crandall packing.
- 18 lbs. $\frac{5}{8}$ Crandall packing.
- 2 lbs. Mabb's rawhide packing, $\frac{1}{2}$.

- 5 lbs. Mabb's rawhide packing, $\frac{1}{2}$.
- 1 8-inch brass gauge.
- 1 Weston portable rec. gauge.
- 1 set (8) valve seats for Gardner pumps.
- 24 hard rubber valves for Gardner pumps.
- 50 feet heavy tin chain for damper regulator.
- 25 oak brackets for telephone poles.
- 2 gross round-headed screws, 2 inches to 10 inches.
- 1 gross $1\frac{1}{2}$ x 12 bright flat-head screws.
- 1 chemical engine, complete.
- 1 6-inch steel ladle drafting table.
- 1 full set grates.
- 5 nozzles for furnace doors.
- 1 socket wrench.
- 50 feet $\frac{3}{4}$ -inch rubber hose.
- 2 6-inch cast iron water pipe.
- 1 6-inch cast iron sleeve.
- 11 B. H. lamps.
- 330 lbs. wire (fire alarm).
- 6 mush pans.
- 1 cake cutter.
- 2 pie shovels.
- 2 iron kettle cleaners.
- 3 1-quart tin measures.
- 3 stove rings.
- 1 stove grate.
- 1 plow point.
- 1 dried beef cutter.
- 20 lbs. Paris green.
- 1 long table.

- 2 wringers.
- 8 washboards.
- 53 flower pots and saucers.
- $\frac{1}{2}$ crate small flower pots.
- 12 balls manila twine.
- 1 half-bushel wood measure.
- 1 2-quart wood measure.
- 2 sprinkling pots.
- 4 hammers.
- 2 whips.
- 8 harness straps.
- 2 grass sickles.
- 1 bundle old rope.
- 9 picks.
- 5 stable forks.
- 2 short-handled shovels.
- 8 spades.
- 5 ditching spades.
- 1 light wagon jack.
- 1 heavy wagon jack.
- 1 all-wool blanket.
- 1 gallon jar.
- 4 cuspidores.
- 2 toilet pitchers.
- 5 vegetable dishes.
- 18 agate cups.
- 5 weeding trowels.
- 37 nickle B. & H. lamps.
- 10 brass B. & H. lamps.
- 22 nickle B. & H. lamps (small).

9 hand hay rakes.
53 gallons H. L. oil.
2 oil barrels.
6 agate bowls.
3 $\frac{1}{4}$ bushels blue grass.
1 $\frac{1}{2}$ bushels clover.
15 bushels lawn grass.
5 $\frac{1}{4}$ bushels timothy.
4 dozen silver forks.
4 dozen silver knives.
2 dozen old silver knives.
3 dozen old silver table spoons.
7 tables.
3 tablecloths.
9 sheets.
37 roller towels.
15 aprons.
183 sheets.
16 chemise.
2 pairs trousers.
16 bushels dried beans.
4 barrel trucks.
2 measuring faucets.
1 wood faucet.
2 1-gallon tin measures.
1 tin funnel.
1 half-bushel wood measure.
1 truck.
1 empty syrup barrel.
7 iron beds.

1 coffee mill.
1 pair platform scales.
1 pair counter scales.
1 cheese cage.
1 cheese knife.
1 egg tester.
8 spice cans.
20 lbs. Manilla paper.
1 nail puller.
2 barrel auguers.
1 hammer.
2 faucets.
1 sugar auger.
2 weeders.
1 box opener.
4 lbs. cotton twine.
8 lbs. linen twine.
20 lbs. globular salts.
4½ lbs. resin.
9 barrel covers.
13 sugar scoops.
3 lbs. Davis's condition powders.
¼ lb. ginger root.
8 pint cans raspberry jam.
1 quart-can pineapple.
¾ lbs. parafine candles.
1 four-wheel truck.
1 table.
1 broom.
1 dust pan.

- 3 10-lb. sugar tubs.
- 5 30-lb. sugar tubs.
- 2 50-lb. sugar tubs.
- 2 15-lb. sugar tubs.
- 2 galvanized cans.
- 13½ yards table linen.
- 1 single harness.
- 1 pair double harness.
- 1 two seated carriage.
- 1 buggy.
- 2 halters.
- 1 two seated sleigh.
- 1 cutter.
- 1 pair three seated bobs.
- 1 carriage (yellow gear).
- 1 three seat canopy top.
- 1 two seat canopy top.
- 1 whip.
- 2 tie straps.
- 2 strings bells.
- 2 sets double harness.
- 3 sets double harness.
- 3 fly nets.
- 13 strap halters.
- 2 heavy fly nets.
- 1 hand saw.
- 1 claw hammer.
- 1 monkey wrench.
- 2 4-inch clevis.
- 1 stove.

- 4 lengths stove pipe.
- 1 elbow.
- 1 damper.
- 1 grindstone.
- 20 feet hose.
- 1 land roller.
- 1 heavy wagon jack.
- 1 light wagon jack.
- 2 heavy lumber wagons with coal boxes.
- 1 light lumber wagon.
- 3 dump boxes.
- 2 mowing machines.
- 1 corn harvester.
- 1 grain drill.
- 2 wheel hay rakes.
- 1 wheel hay loader.
- 2 Munsville plows.
- 1 Syr. plow.
- 3 corn knives.
- 1 straw cutter.
- 1 corn sheller.
- 2 barley forks.
- 1 ice spud.
- 1 fanning mill.
- 1 reaper and binder.
- 18 pitch forks.
- 6 scoops.
- 2 hay rakes.
- 12 pulleys.
- 1 knife.

- 1 pair pruning shears.
- 1 mirror.
- 1 comb.
- 1 brush.
- 1 chair.
- 1 fire shovel.
- 3 brooms.
- 2 stable brooms.
- 6 manure forks.
- 4 manure forks.
- 12 potato forks.
- 1 wire stretcher.
- 1 root cutter.
- 2 cradles.
- 6 scythe snathes.
- 1 whetstone.
- 2 dirt barrows.
- 2 dining-room chairs.
- 1½ pairs blankets.
- 4 sheets.
- 2 pillow slips.
- 1 pillow.
- 1 mattress.
- 1 iron bed.
- 6 trace chains.
- 1 pair sheep shears.
- 1 canvas wagon cover.
- 4 rubber blankets.
- 1 boat pump.
- 1-5 tin kanit.

110 one-bushel crates.
6 roller towels.
1 heavy single harness.
2 spades.
3 hay racks.
300 pounds fence wire.
4 pairs heavy bobs.
1 pair light bobs.
1 corn planter.
1 garden seed drill.
1 ice plow.
2 pairs tongues.
2 ice saws.
3 markers.
3 cultivators.
1 garden horse hoe.
2 potato hillers.
1 pair wood drags.
8 corn knives.
15 hoes.
1 12-foot ladder.
1 20-foot ladder.
1 14-foot ladder.
1 40-foot ladder.
200 cedar posts.
90 12-inch tile.
250 horseshoe tile.
3 sarc. robes.
2 goat robes.
2 fur robes.

2 heavy laprobes.
1 light laprobe.
3 light laprobes.
2 light laprobes.
3 heavy plush robes.
2 heavy laprobes.
3 street blankets.
1 heavy harness.
3 pairs hame collars.
5 pairs stable blankets (heavy).
5 pairs light stable blankets.
1 top cutter.
1 potato sprayer.
1 disk harrow.
1 stone boat.
15 tons Buffalo feed.
5 riceroor brushes.
4 currycombs.
400 pounds bone meal.
1 steel scraper.
4 spading forks.
1 horse fork.
250 feet rope.
1 new hay loader.
1 new spring tooth harrow.
2 rolls Neponset paper.
1 brush hook.
5 light ice tongs.
2 single whippetrees.
3 sets collar covers.

- 1 whitewash brush.
- 1 five-gallon H. L. oil can.
- 2 bull chains.
- 1 set milk scales.
- 1 bull leader.
- 4 calf chains.
- 20 bushels buckwheat.
- 1 swill cart.
- 1 bone cutter.
- 2 iron shovels.
- 2 wood wheelbarrows.
- 1 axe.
- 15 feet rubber hose.
- 2 brooms.
- 10 five-gallon milk cans.
- 6 pails.
- 2 strainers.
- 6 neckyokes.
- 1 clock.
- 3 fire extinguishers.
- 1 heavy breast collar.
- 4 pairs ice tongs.
- 1 spud.
- 1 iron shovel.
- 2 spades.
- 1 champion wagon with coal box.
- 1 scalding trough.
- 1 meat table.
- 1 stove.
- 16 lengths pipe.

1 ell.
12 hangers.
12 gramblers.
1 gambrel (large for beef).
1 heavy hook.
1 butcher's steel.
1 cleaver.
4 butcher knives.
4 hog scrapers.
1 long handled shovel.
125 lengths 12-inch tile (250 feet).
6 empty vinegar.
1 crowbar.
2 log chains.
2 barrels pork.
32 empty pork barrels.
5 empty molasses barrels.
1 pitch fork.
2 snow shovels.
9 fat hogs.
24 winter pigs.
5 brood sows.
1 boar.
37 pigs.
15 breeding sows.
8 pigs.
114 pigs.
No. 1 cow.
No. 2 cow.
No. 3 cow.

No. 4 cow.

No. 5 cow.

No. 6 cow.

No. 7 cow.

No. 8 cow.

No. 9 cow.

No. 10 cow.

No. 11 cow.

No. 12 cow.

No. 13 cow.

No. 15 cow.

No. 16 cow.

No. 17 cow.

No. 19 cow.

No. 20 cow.

No. 21 cow.

No. 22 cow.

No. 23 cow.

No. 24 cow.

No. 25 cow.

No. 26 cow.

No. 14 three-year-old heifer.

3 ducks.

5 young turkeys.

3 old turkeys.

100 hens.

200 chickens.

450 feet 6-foot chicken wire.

1 stove.

1 broom.

1 dustpan.
1 pail.
1 fire shovel.
25 pounds oatmeal.
5 three-year-old heifers.
6 two-year-old heifers.
4 yearlings.
3 yearlings.
2 calves.
3 veal calves.
1 veal calf.
1 pair bay horses.
1 pair gray horses (team).
1 pair gray horses (team).
1 pair bay horses.
1 bay colt.
1 bay mare.
1 bay mare.
1 pair gray mares.
35 tons straw.
287 bushels rye.
20 tons sowed corn fodder.
800 bushels corn in ear.
1,625 bushels potatoes.
4 bushels dried beans.
30 bushels dried peas.
217 tons hay.
40 loads pumpkins.
15 tons corn fodder.
1,333 bushels oats.

30½ tons stock beets.
72 bunches sage.
23 bunches summer savory.
4 bunches sweet Basil.
42 bushels onions.
1,200 pounds Hubbard squash.
125 cauliflowers.
3,500 heads cabbage.
25 bushels sweet corn.
150 bushels parsnips.
2 bushels Brussels sprouts.
200 heads lettuce.
125 bushels beets (table).
20 bunches parsley.
2,500 heads celery.
2 bushels Lima beans.
500 bushels turnips.
250 bushels carrots.
6 one-gallon demijohns.
1 two-gallon jug.
2 one-gallon jugs.
1 galvanized iron pail.
1 table.
1 pair apothecary scales.
1 retort stand.
1 glass retort.
2 Florence flasks.
1 four-ounce glass funnel.
1 sixteen-ounce glass funnel.
1 jar.

- 1 one-bushel basket.
- 1 two-quart hot water bag.
- 1 three-quart hot water bag.
- 1 plug tobacco cutter.
- 3 atomizers.
- 10 tooth forceps.
- 4 artery forceps.
- 1 pocket case instruments.
- 1 pair scissors.
- 1 vaginal speculum.
- 1 cork screw.
- 2 cork screws.
- 2 cases surgeons' needles.
- 2 sthetoscopes.
- 8 soft rubber catheters.
- 1 Laragescope.
- Lot filter paper.
- $\frac{1}{2}$ dozen $\frac{1}{2}$ -gallon bottles.
- 1 Davidson syringe.
- 1 fountain syringe.
- 2 alcohol lamps.
- 1 urine test can.
- 1 urinometer.
- 2 two-gallon species jar.
- 1 dissecting gown.
- 1 chair.
- 1 table.
- 1 Continental microscope.
- 1 slip.
- 1 circle.

- 1 water bath.
- 1 micrótome.
- 1 centrifuge.
- 1 haemoglobinometer.
- 1 D. A. syringe.
- 1 spatula.
- 1½ dozen Dore glasses.
- 1 agate basin.
- 1 wedge wood mortar.
- 2 hypodermic syringes.
- 4 clinical thermometers.
- 2 trusses.
- 1 rubber urinal.
- 1 fifty-cell chloride of silver galvanic battery.
- 1 four-cell chloride of silver Faradic battery.
- 1 rectal speculum.
- 1 ground bottom bell jar.
- 1 ground bottom bell jar, 2 pt., 4 inch.
- 1 ground bottom bell jar, ½ gallon, 5 inch.
- 1 ground bottom bell jar, 1 gallon, 6½ inch.
- 1 Kramer's ear syringe.
- 1 Knapp's sthetoscope.
- 1 return flow catheter (male).
- 1 pair ear forceps.
- 1 pair post nasal forceps.
- 1 pair phimosis forceps.
- 3 5½-inch silver probes with eye.
- 3 agate pus basins.
- 1 nasal speculum.
- 2 Moffatt's dental syringes.

- 1 hard rubber syringe.
- 1 hard rubber syringe.
- 3 vulcanized rubber atomizers.
- 1 bandage roller.
- 2 linen oesophageal bougies.
- 1 sims. vaginal speculum.
- 1 set ear specula.
- 1 phonendoscope.
- 1 Arnold's sterilizer.
- Assorted rubber tubing.
- 1 granite coffee pot.
- 5 vegetable dishes (vit. china).
- 1 dozen tumblers.
- 1 long-handle skimmer.
- 1 wooden spoon.
- 1 drip pan.
- 1 meat rack.
- 3 pitchers.
- 1 cream pitcher.
- 3 small platters.
- 1 granite stew kettle.
- 2 frying pans.
- 1 iron spider.
- 1 range and fixtures.
- 2 large mixing bowls.
- 1 granite teapot.
- 1 preserve kettle.
- 1 sauce pan.
- 2 small sauce pans.
- 2 sets gem pans.

- 1 tin basin.
- 1 egg poacher.
- 1 tin soup strainer.
- 1 salad shaker.
- 1 wire frying basket.
- 1 pair family scales.
- 1 cream whip.
- 1 potato masher.
- 1 lemon squeezer.
- 1 carving set (old).
- 1 granite stew kettle.
- 1 cake tin (round).
- 1 cake tin (square).
- 1 coffee mill.
- 4 bread tins.
- 6 cake tins.
- 1 nutmeg grater.
- 1 large grater.
- 1 steamer.
- 1 large colander.
- 2 sets roll tins.
- 1 fish kettle.
- 1 roast pan and rack.
- 1 fish rack.
- 1 hammer.
- 1 tin teakettle.
- 1 coal hod.
- 1 1-quart measure.
- 1 gravy strainer.
- 1 sugar dredge.

- 1 flour dredge.
- 1 pepper dredge.
- 1 salt dredge.
- 5 pitchers (stone china).
- 1 cake box.
- 1 bread box.
- 1 soup kettle.
- 2 steel kettles.
- 2 fry pans.
- 1 soup ladle.
- 1 meat cutter.
- 1 broiler.
- 1 tin pail.
- 1 stepladder.
- 1 ice cream freezer.
- 1 dish pan.
- 1 bread pan.
- 10 milk pans.
- 3 iron spoons.
- 1 vegetable slicer.
- 1 egg beater.
- 1 refrigerator.
- 1 refrigerator.
- 3 fly traps.
- 1 screen door.
- 6 roller towels.
- 1 broom.
- 1 cake griddle.
- 1 slop pail and cover.
- 1 bread knife.

- 1 toaster.
- 12 cups.
- 6 saucers.
- 3 tumblers.
- 1 dust pan.
- 1 sugar bowl.
- 1 iron spider.
- 9 window screens.
- 4 forks and 2 knives.
- 3 tablecloths.
- 8 dish towels.
- 12 muffin rings.
- 8 soup bowls.
- 12 dinner plates.
- 8 tea plates.
- 4 4-quart crocks.
- 1 chop bowl.
- 1 knife.
- 2 sugar boxes.
- 10 plated silver forks.
- 6 plated silver knives.
- 8 teaspoons.
- 5 dessert spoons.
- 7 table spoons.
- 2 paring knives.
- 3 4-gallon crocks.
- 1 2-gallon jug.
- 1 4-quart measure.
- 2 2-gallon milk cans.
- 2 2-quart milk cans.

- 1 mop.
- 2 galvanized pails.
- 2 2-quart preserve cans.
- 1 washboard.
- 1 corn popper.
- 2 flat irons.
- 1 small oak table.
- 5 cane-seat chairs.
- 2 cane-seat arm chairs.
- 1 rattan rocker.
- 1 meat board.
- 1 short-handle shovel.
- 5 piazza chairs.
- 2 fire extinguishers.
- 11 shade rollers.
- 1 5-gallon oil can.
- 1 ironing board.
- 2 French bread pans.
- 1 garbage can.
- 1 ice-cutting machine.
- 1 powder blower.
- 2 vegetable dishes.
- 1 dozen pop-over cups.
- 1 dozen tin cake scallops.
- 1 dozen tin chop moulds.
- 1 set gem irons.
- 1 set cake irons.
- 3 1-quart bowls.
- 1 dozen napkins.
- 1 dozen napkins.

- 1 dozen napkins.
- 1 dozen napkins.
- 2 table spreads.
- 2 table spreads.
- 1 platter, 20 inches.
- 1 platter, 14 inches.
- 1 platter, 16 inches.
- 1 platter, 13 inches.
- 2 coffee cups and saucers.
- 2 tea cups and saucers.
- 12 dinner plates (blue and white).
- 8 soup plates (blue and white).
- 4 covered vegetable dishes (blue and white).
- 1 bowl (blue and white).
- 2 tea plates.
- 9 breakfast plates.
- 1 glass preserve dish.
- 6 egg cups (blue and white).
- 1 pair water bottles.
- 1 pitcher.
- 1 pitcher (yellow).
- 2 pepper plates.
- 1 dozen butter pads (gold and white).
- 1 dozen soup plates (gold and white).
- 1 dozen dinner plates.
- 1 dozen breakfast plates (blue).
- 11 teacups and 12 saucers.
- $\frac{1}{2}$ dozen bread and butter plates.
- 2 vegetable dishes.
- 2 platters.

- 3 tablecloths.
- 7 large doilies.
- 1 small plated tray.
- 4 shades.
- 4 screens.
- 4 pair blue denim curtains.
- 4 pair lace curtains.
- 1 dining-room table.
- 1 sideboard.
- 10 dining-room chairs.
- 2 dining-room chairs (arm).
- 1 serving table.
- 1 pair wrought iron hand irons.
- 1 pair wrought iron fire set.
- 1 silver pitcher.
- 1 silver-plated bread tray.
- 13 tumblers.
- 1 ice cream platter.
- 1 fancy pitcher.
- 2 china cake dishes.
- 2 cruets.
- 4 after dinner cups and saucers.
- 6 plated knives.
- 12 plated tea knives.
- 8 finger bowls.
- 6 tea plates (B. and W.).
- 1 tin pail.
- 1 bracket lamp.
- 12 glass linen towels.
- 1 chamois skin.

- 3 canton flannel silver cloths.
- 1 3-foot step ladder.
- 2 roller towels.
- 2 table felts.
- 1 sugar box.
- 12 dessert plates.
- 12 tea cups and saucers.
- 9 bread and butter plates (B. and W.).
- 3 lace door curtains, rods and fixtures.
- 1 hall chair.
- 1 hatrack.
- 1 portiere velour.
- 1 umbrella jar.
- 1 cuspidor.
- 3 shades.
- 3 pairs lace curtains.
- 3 pairs net canvas curtains.
- 3 poles and fixtures.
- 1 divan.
- 1 upholstered velvet chair.
- 1 tea table.
- 1 small rattan chair.
- 1 velour oak rocker.
- 1 large upholstered chair.
- 1 small mahogany table.
- 1 silk lamp shade.
- 1 library table.
- 1 green covered lounge.
- 2 velour pillow covers.
- 1 rattan tete-a-tete.

- 1 rattan chair velour.
- 1 oak chair liberty cushion.
- 4 bookcase velour curtains.
- 1 birch rocker.
- 1 wrought-iron lamp.
- 2 brass rods.
- 2 pairs velour portieres.
- 2 poles and fixtures.
- 1 pair white lace curtains.
- 1 shade.
- 1 pole and fixtures.
- 2 shades.
- 2 poles and fixtures.
- 2 pairs white cotton cord.
- 2 iron and brass beds.
- 2 mattresses.
- 2 sets springs.
- 2 pairs rose blankets.
- 2 white dotted muslin spread pillow shams.
- 1 dressing table and white dotted muslin cover.
- 1 writing desk.
- 1 maple dresser.
- 1 curly maple arm rocker.
- 1 curly maple straight rocker.
- 1 coble-seat arm chair.
- 1 white cotton table spread.
- 2 pillows.
- 2 pads.
- Japanese rug.
- 1 carpet sweeper.

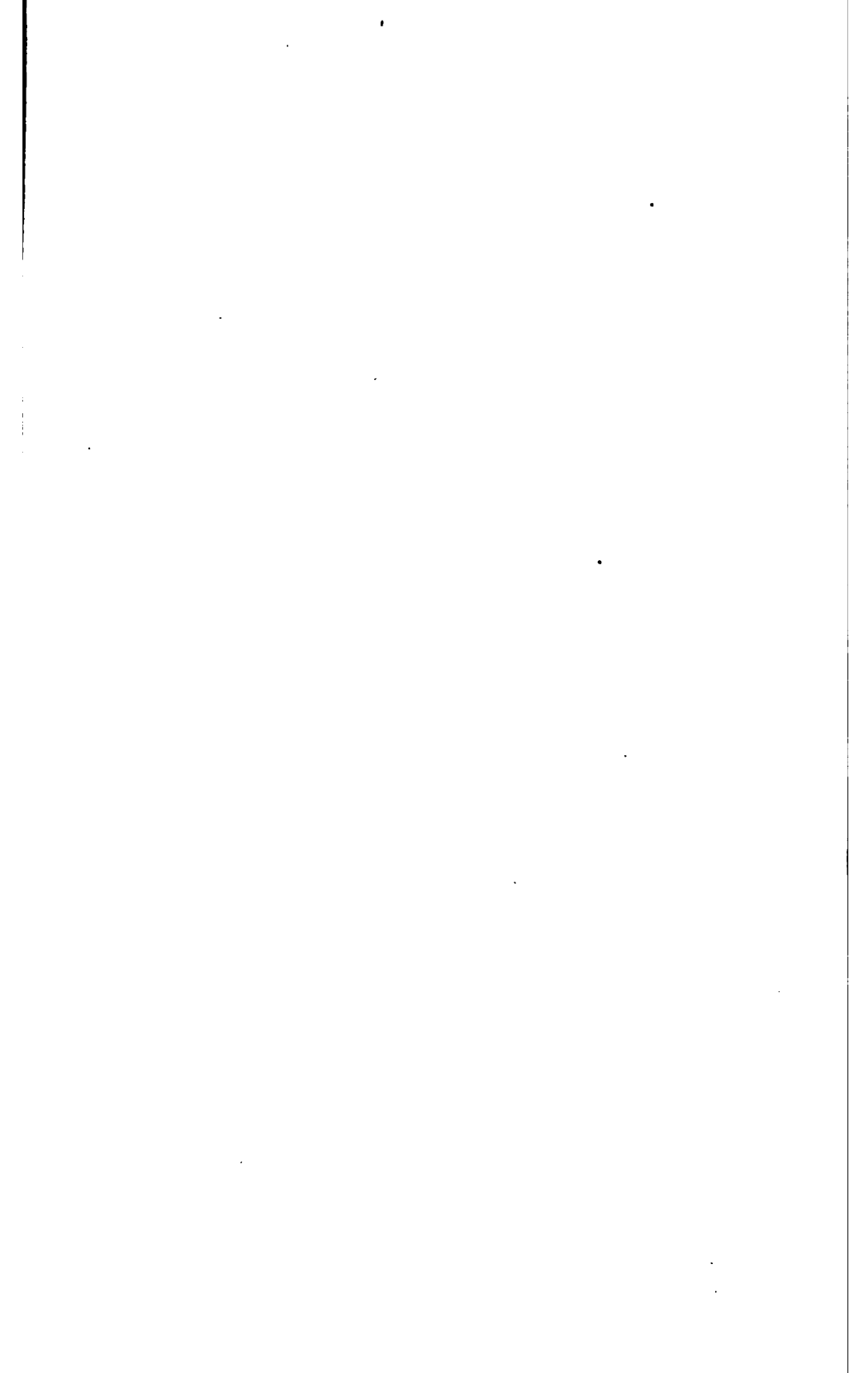
- 1 soap dish.
- 1 corner seat.
- 2 shades.
- 1 desk.
- 1 oak bed.
- 1 oak dresser.
- 3 shades.
- 1 chiffonier.
- 1 oak table.
- 1 lounge.
- 1 oak rocker.
- 1 curly maple rocker.
- 1 chair.
- 1 scrim bureau cover and cushions.
- 1 set springs.
- 1 mattress.
- 2 pillows.
- 1 pail.
- 3 pairs white muslin curtains.
- 3 poles and fixtures.
- 3 pairs cords and tassels.
- 10 counterpanes.
- 10 comfortables.
- 49 large sheets.
- 9 small sheets.
- 50 pillow cases.
- 88 hand towels.
- 2 shades.
- 1 pair white muslin curtains.
- 1 pole and fixtures.

- 1 white dresser.
- 1 white and brass bed.
- 1 curly maple rocker.
- 1 curly maple straight back.
- 1 pair cord and tassels.
- 1 mattress.
- 1 set springs.
- 1 pad.
- 1 pair rose blankets.
- 2 pillows.
- 2 white and brass beds.
- 4 shades.
- 2 sets springs.
- 2 mattresses.
- 4 pillows.
- 2 pads.
- 1 oak commode.
- 1 oak dresser.
- 2 rattan rockers.
- 1 chair.
- 1 maple chiffonier.
- 1 blue and white toilet set.
- 1 pair rose blankets.
- 1 Japanese rug.
- 1 hamper.
- 1 oak frame mirror.
- 1 hand lamp.
- 1 small bench.
- 1 soap dish.
- 1 tooth brush dish.

- 1 mug.
- 1 tumbler.
- 1 shade.
- 1 pair white muslin curtains.
- 1 pole and fixture.
- 1 curly maple bureau.
- 1 dotted muslin bureau cover.
- 1 iron bed.
- 1 set springs.
- 1 mattress.
- 1 pad.
- 1 pair rose blankets.
- 2 pillows.
- 1 white iron washstand.
- 1 toilet set.
- 1 curly maple rocker.
- 1 curly maple straight back.
- 1 cane-seat chair.
- 1 pair cord and tassels.
- 3 window shades.
- 3 pair muslin curtains.
- 3 rollers and fixtures.
- 3 pairs cord and tassels.
- 1 brass and iron bed.
- 1 set springs.
- 1 mattress.
- 4 pillows.
- 1 pad.
- 1 pair rose blankets
- 1 white bureau.

- 1 iron washstand (white).
- 1 toilet set.
- 1 curly maple rocker.
- 1 curly maple straight back.
- 1 white dotted muslin bureau cover and cushions.
- 1 shade and fixture.
- 1 screen.
- 1 brass and iron bed.
- 1 oak washstand.
- 1 oak dresser.
- 1 toilet set.
- 2 rattan arm chairs.
- 1 window shade.
- 1 screen.
- 1 iron bed.
- 1 oak bureau.
- 1 oak washstand.
- 1 oak table.
- 1 rattan rocker.
- 1 rattan arm rocker.
- 1 toilet set.
- 2 mattresses.
- 3 pillows.
- 1 screen door.
- 1 shade.
- 1 pair grey blankets.
- 1 pair white blankets.
- 1 upper awning.
- 1 downstairs awning.
- 2 straw shades.

3 straw cushions.
3 card tables.
106 jelly glasses.
25 pint fruit jars.
1 large brass lamp.
2 medium lamps.
5 small hand lamps.
40 yards Brussels carpet.
41 yards Brussels carpet.
15 yards Brussels border.
47½ yards velvet border.
16½ yards border.
56 yards velvet carpet.
22 yards velvet carpet.
25 yards velvet carpet.
50 yards Brussels carpet.
22 yards Brussels border.
25 yards Brussels carpet.
21½ yards Brussels border.
20 yards Brussels carpet.
300 yards carpet lining.
45½ yards carpet.
33 yards carpet paper.



STATE OF NEW YORK.

No. 17.

IN SENATE,

JANUARY 26, 1900.

LIST OF STANDING COMMITTEES OF THE SENATE

For the Year 1900.

ON FINANCE.

Messrs. Higgins, Raines, Malby, Brown, Krum, Stranahan, Humphrey, Armstrong, Martin, Plunkitt, Douglas; ex officio, Ellsworth and Grady.

Clerk.....Girvase A. Matteson.

ON JUDICIARY.

Messrs. Brackett, Krum, Davis, G. A., Brown, Ford, Marshall, Elsberg, Thornton, McCarren, Mackey, Mitchell; ex officio, Ellsworth and Grady.

Clerk.....J. L. Dohig.

ON AFFAIRS OF CITIES.

Messrs. Stranahan, White, Ford, Davis, G. A., Marshall, Davis, D. F., Elsberg, Feeter, Ahearn, McCarren, Rice; ex officio, Ellsworth and Grady.

Clerk.....W. A. Robbins.

ON RAILROADS.

Messrs. Raines, Parsons, Chahoon, Wilcox, Brackett, Coggeshall, Goodsell, Davis, D. F., Featherson, Coffey, Douglas.

Clerk.....E. D. Copp.

ON CODES.

Messrs. Malby, White, Ford, Coggeshall, Brown, Elsberg, Donnelly, Graney, Mackey.

Clerk.....Thaddeus L. Wilson.

ON TAXATION AND RETRENCHMENT.

Messrs. Krum, Higgins, Stranahan, Humphrey, Johnson, Sherwood, Foley, Cullen, Boyce.

Clerk.....C. L. Stone.

ON COMMERCE AND NAVIGATION.

Messrs. Ford, Parsons, Coggeshall, Johnson, Feeter, Ambler, Sullivan, McCarren, La Roche.

Clerk.....H. G. Berwin.

ON CANALS.

Messrs. Davis, G. A., White, Humphrey, Wilcox, Armstrong, Sherwood, Foley, Ramsperger, Havens.

Clerk.....Willis E. Tuller.

ON INSURANCE.

Messrs. Parsons, Raines, Malby, Johnson, Thornton, Ambler, Ahearn, Graney, Donnelly.

Clerk.....A. S. Lloyd.

ON MISCELLANEOUS CORPORATIONS.

Messrs. Coggeshall, Wilcox, Malby, Chahoon, Goodsell, Munzinger, Sullivan.

Clerk.....Gerald G. Casey.

ON BANKS.

Messrs. Humphrey, Chahoon, Feeter, Willis, Sherwood, Norton, Wagner.

Clerk.....G. M. Wood.

ON PENAL INSTITUTIONS.

Messrs. Wilcox, Davis, G. A., Humphrey, Chahoon, Thornton, Foley, Martin.

Clerk.....W. H. Doolittle.

ON FOREST, FISH AND GAME LAWS.

Messrs. Brown, Chahoon, Malby, Ford, Davis, D. F., La Roche, Havens.

Clerk.....M. S. Crawford.

ON INTERNAL AFFAIRS OF TOWNS AND COUNTIES.

Messrs. Feeter, Krum, Ambler, Willis, Armstrong, Norton, Boyce.

Clerk.....W. H. Doolittle.

ON PUBLIC EDUCATION.

Messrs. White, Parsons, Brackett, Marshall, Goodsell, Sullivan, Cullen.

Clerk.....John G. Dunn.

ON PUBLIC HEALTH.

Messrs. Johnson, Krum, Wilcox, Willis, Feeter, Boyce, Ramsperger.

Clerk.....M. F. Neger.

ON MILITARY AFFAIRS.

Messrs. Davis, D. F., Coggeshall, Malby, Armstrong, Thornton, Coffey, Plunkitt.

Clerk.....M. F. Neger.

ON REVISION.

Messrs. Elsberg, White, Brown, Thornton, Feeter, Douglas, Munzinger.

ON PRINTED AND ENGROSSED BILLS.

Messrs. Marshall, Ford, Brown, Wagner, Ramsperger.

Clerk.....Joseph C. Miller.

ON AFFAIRS OF VILLAGES.

Messrs. Goodsell, Brackett, Humphrey, Havens, Norton.

Clerk.....F. D. Weaver.

ON AGRICULTURE.

Messrs. Ambler, Chahoon, Willis, Rice, Graney.

Clerk.....H. G. Berwin.

ON PRIVILEGES AND ELECTIONS.

Messrs. Thornton, Brackett, Ambler, Donnelly, Mitchell.

Clerk.....R. C. Decker.

ON PUBLIC PRINTING.

Messrs. Sherwood, Armstrong, Elsberg, Munzinger, Coffey.

Clerk.....Glen W. Murdock.

ON INDIAN AFFAIRS.

Messrs. Willis, White, Davis, D. F., Featherson, Martin.

Clerk.....B. F. Beers.

ON ROADS AND BRIDGES.

Messrs. Armstrong, Krum, Coggeshall, Norton, Wagner.

Clerk.....Glen W. Murdock.

ON TRADES AND MANUFACTURES.

Messrs. Chahoon, Johnson, Willis, Featherson, Mackey.

Clerk.....B. F. Beers.

ON RULES.

Messrs. Ellsworth, Raines, Grady.

INDIVIDUAL ASSIGNMENTS.

The figures following the names show the years of previous service in the Legislature. [A.] indicates the Assembly and [S.] the Senate. The committee chairmanship is indicated thus: [Ch.] Republicans, 27, are printed with a *; Democrats, 23.

TENTH DISTRICT.

Ahearn, John F., 1882 [A.]; 1890-98 [S.]; accountant, 41 Gouverneur street, New York. Affairs of cities; insurance.

TWENTY-FOURTH DISTRICT.

Ambler, Henry S.,* farmer, Chatham. [Ch.] Agriculture; internal affairs of towns and counties; insurance; commerce and navigation; privileges and elections.

FORTY-FOURTH DISTRICT.

Armstrong, William W.,* 1895-98 [A.]; lawyer. [Ch.] Roads and bridges; finance; canals; internal affairs of towns and counties; military affairs; public printing.

THIRTIETH DISTRICT.

Boyce, Frank M., 1890 [A.]; physician, East Schodack. Taxation and retrenchment; internal affairs of towns and counties; public health.

TWENTY-EIGHTH DISTRICT.

Brackett, Edgar T.,* 1896-98 [S.]; lawyer, Saratoga Springs. [Ch.] Judiciary; railroads; public education; affairs of villages; privileges and elections.

THIRTY-FIFTH DISTRICT.

Brown, Elon R.,* 1898 [S.]; lawyer, Watertown. [Ch.] Forest, fish and game laws; finance; judiciary; codes; revision; printed and engrossed bills.

THIRTY-FIRST DISTRICT.

Chahoon, George,* 1896-98 [S.]; manufacturer, Ausable Forks [Ch.] Trades and manufactures; railroads; forest, fish and game laws; miscellaneous corporations; agriculture; penal institutions; banks.

FIFTH DISTRICT.

Coffey, Michael J., 1874-76, 1884-85 [A.]; 1894-98 [S.]; contractor, Brooklyn. Railroads; military affairs; public printing.

THIRTY-FOURTH DISTRICT.

Coggeshall, Henry J.,* 1873 [A.]; 1884-98 [S.]; lawyer, Waterville. [Ch.] Miscellaneous corporations; commerce and navigation; codes; roads and bridges; railroads; military affairs.

THIRD DISTRICT.

Cullen, Thomas H., 1896-98 [A.]; shipping and commission, 72 Carroll street, Brooklyn. Taxation and retrenchment; public education.

FOURTH DISTRICT.

Davis, David Floyd,* 1898 [A.]; lawyer, 80 Hewes street, Brooklyn. [Ch.] Military affairs; affairs of cities; railroads; forest, fish and game laws; Indian affairs.

FORTY-NINTH DISTRICT.

Davis, George A.,* 1896-98 [S.]; lawyer, Lancaster. [Ch.] Canals; affairs of cities; judiciary; penal institutions.

TWENTIETH DISTRICT.

Donnelly, Thomas F., 1896-98 [A.]; lawyer, 151 East Ninety-second street, New York city. Codes; insurance; privileges and elections.

TWENTY-NINTH DISTRICT.

Douglas, Curtis N., 1894 [A.]; lumber merchant, 4 Elk street, Albany. Finance; railroads; revision.

FORTY-FIFTH DISTRICT.

Ellsworth, Timothy Edwards,* 1882-85, 1896-98 [S.]; lawyer, Lockport. [Ch.] Rules; judiciary; affairs of cities; finance. Temporary president.

FIFTEENTH DISTRICT.

Elsberg, Nathaniel A.,* lawyer, 50 East Seventy-ninth street, New York city. [Ch.] Revision; judiciary; affairs of cities; codes; public printing.

EIGHTEENTH DISTRICT.

Featherson, Maurice, 1895-98 [S.]; contractor, 360 East seventy-ninth street, New York. Railroads; trades and manufactures; Indian affairs.

THIRTY-THIRD DISTRICT.

Feeter, James D.,* banker, Little Falls. [Ch.] Internal affairs of towns and counties; affairs of cities; commerce and navigation; banks; public health; revision.

TWELFTH DISTRICT.

Foley, Samuel J., 1891-95 [A.]; 1896-98 [S.]; real estate, 9 Attorney street, New York. Canals; taxation and retrenchment; penal institutions.

NINETEENTH DISTRICT.

Ford, John,* 1896-98 [S.]; lawyer, 122 West Ninety-fourth street, New York. [Ch.] Commerce and navigation; judiciary; affairs of cities; codes; printed and engrossed bills; forest, fish and game laws.

TWENTY-THIRD DISTRICT.

Goodsell, Louis F.,* 1895-98 [S.]; real estate, Highland Falls. [Ch.] Affairs of villages; railroads; miscellaneous corporations; public education.

FOURTEENTH DISTRICT.

Grady, Thomas Francis, 1877-79 [A.]; 1882-83, 1889, 1896-98 [S.]; lawyer, 151 East Thirtieth street, New York. Affairs of cities; finance; judiciary; rules. Minority leader.

TWENTY-SECOND DISTRICT.

Graney, William J., 1898 [A.]; real estate, Dobbs Ferry. Codes; insurance; agriculture.

FIRST DISTRICT.

Havens, John L., merchant, Centre Moriches. Canals; forest, fish and game laws; affairs of villages.

FIFTIETH DISTRICT.

Higgins, Frank Wayland, * 1894-98 [S.]; dealer in lands, Olean. [Ch.] Finance; taxation and retrenchment.

FORTY-SIXTH DISTRICT.

Humphrey, Lester Hayden, * 1896-98 [S.]; banker, Warsaw. [Ch.] Banks; finance; taxation and retrenchment; penal institutions; affairs of villages; canals.

THIRTY-EIGHTH DISTRICT.

Johnson, William Elting,* 1896-98 [S.]; physician, Waverly. [Ch.] Public health; taxation and retrenchment; commerce and navigation; insurance; trades and manufactures.

TWENTY-SEVENTH DISTRICT.

Krum, Hobart,* [Constitutional del. 1867.] 1896-98 [S.]; lawyer, Schoharie Courthouse. [Ch.] Taxation and retrenchment; finance; judiciary; internal affairs of towns and counties; public health; roads and bridges.

SIXTH DISTRICT.

La Roche, William J.; president Metropolitan Hardware Company, 31 Plaza street, Brooklyn. Commerce and navigation; forest, fish and game laws.

FORTY-SEVENTH DISTRICT.

Mackey, William F.; lawyer, 54 Albany street, Buffalo. Judiciary; codes; trades and manufactures.

THIRTY-SECOND DISTRICT.

Malby, George R.,* 1891-95 [A.]; speaker, 1895; 1896-98 [S.]; lawyer, Ogdensburg. [Ch.] Codes; finance; insurance; miscellaneous corporations; forest, fish and game laws; military affairs.

EIGHTH DISTRICT.

Marshall, Henry,* 1896-98 [A.]; lawyer, 546 Madison street, Brooklyn. [Ch.] Printed and engrossed bills; judiciary; affairs of cities; public education.

THIRTEENTH DISTRICT.

Martin, Bernard F., 1896-98 [S.]; real estate, 119 Waverley place, New York city. Finance; penal institutions; Indian affairs.

SEVENTH DISTRICT.

McCarren, Patrick H., 1882-83, 1889 [A.]; 1890-93, 1896-98 [S.]; lawyer, 16 Court street, Brooklyn. Judiciary; affairs of cities; commerce and navigation.

TWENTY-FIRST DISTRICT.

Mitchell, Richard H., 1898 [A.]; lawyer, 1535 Washington avenue, New York city. Judiciary; privileges and elections.

SIXTEENTH DISTRICT.

Munzinger, Louis, 1896-98 [S.]; manufacturer, 267 West Twenty-fifth street, New York city. Miscellaneous corporations; revision; public printing.

SECOND DISTRICT.

Norton, James, farmer, Glen Cove. Banks; internal affairs of towns and counties; affairs of villages; roads and bridges.

FORTY-THIRD DISTRICT.

Parsons, Cornelius R.,* 1891 [A.]; 1892-98 [S.]; lumber merchant, Rochester. [Ch.] Insurance; railroads; commerce and navigation; public education.

SEVENTEENTH DISTRICT.

Plunkitt, George W., 1869-70 [A.]; 1884-87, 1892-93 [S.]; contractor, 323 West Fifty-first street, New York city. Finance; military affairs.

FORTY-SECOND DISTRICT.

Raines, John,* 1881-82, 1885 [A.]; 1886-89, 1895-98 [S.]; lawyer and insurance, Canandaigua. [Ch.] Railroads; finance; insurance; rules.

FORTY-EIGHTH DISTRICT.

Ramsperger, Samuel J., bookkeeper, 232 Elmslie street, Buffalo. Canals; public health; printed and engrossed bills.

TWENTY-FIFTH DISTRICT.

Rice, Jacob, 1889-93 [A.]; 1894-95 [S.]; contractor, Rondout. Affairs of cities; agriculture.

FORTY-FIRST DISTRICT.

Sherwood, Franklin D.,* mercantile and manufacturing, Hornellsville. Taxation and retrenchment; canals; banks; public printing.

THIRTY-SEVENTH DISTRICT.

Stranahan, Nevada N.,* 1890-92 [A.]; 1896-98 [S.]; lawyer, Fulton. [Ch.] Affairs of cities; finance; taxation and retrenchment.

ELEVENTH DISTRICT.

Sullivan, Timothy D., 1887-93 [A.]; 1894-98 [S.]; real estate, 17 Great Jones street, New York city. Miscellaneous corporations; public education; commerce and navigation.

TWENTY-SIXTH DISTRICT.

Thornton, William L.,* lawyer, Monticello. [Ch.] Privileges and elections; judiciary; insurance; penal institutions; military affairs; revision.

NINTH DISTRICT.

Wagner, Joseph, builder and contractor, 900 Bushwick avenue, Brooklyn. Banks; printed and engrossed bills; roads and bridges.

THIRTY-SIXTH DISTRICT

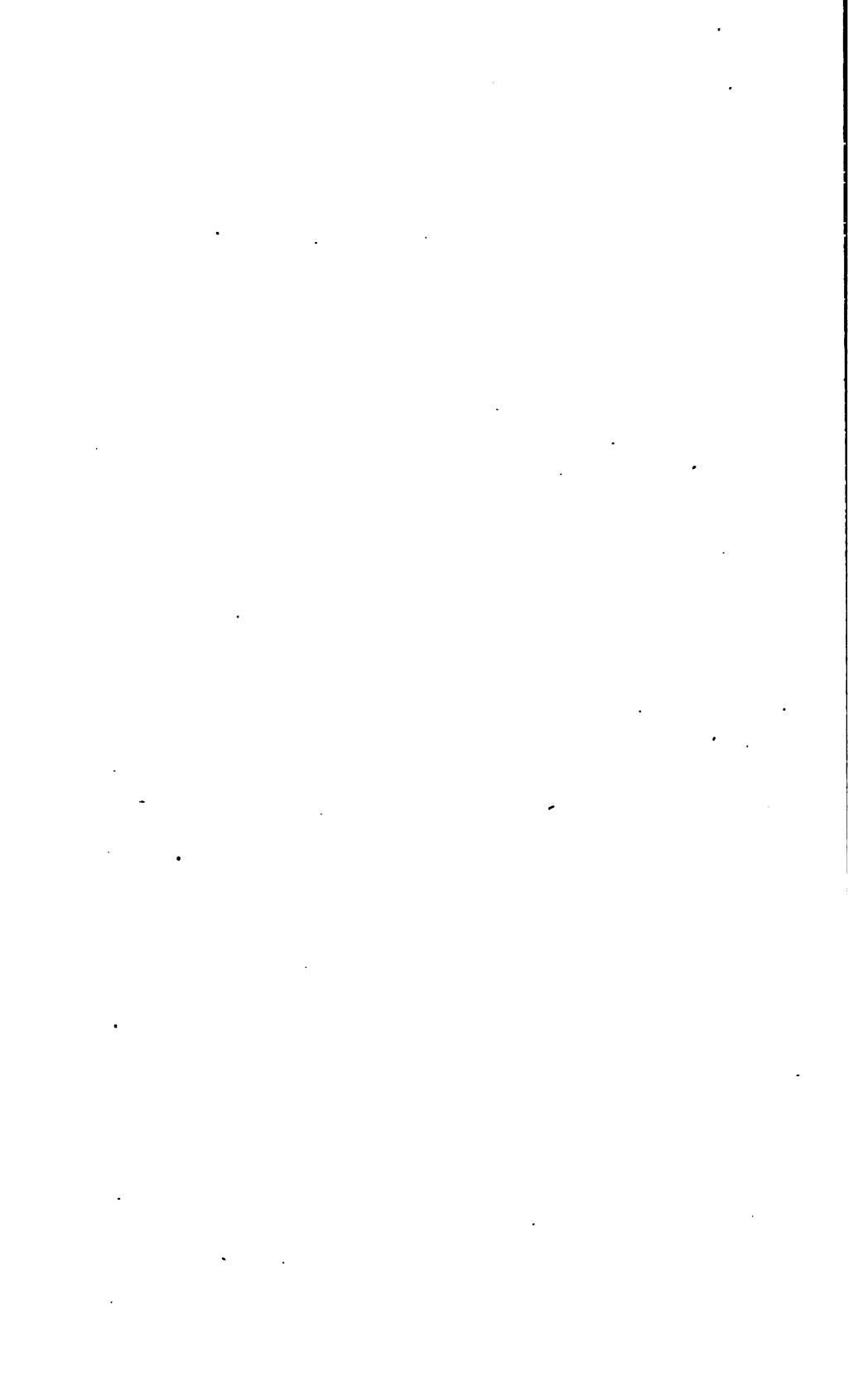
White, Horace,* 1896-98 [S.] [Ch.] Public education; affairs of cities; codes; canals; revision; Indian affairs.

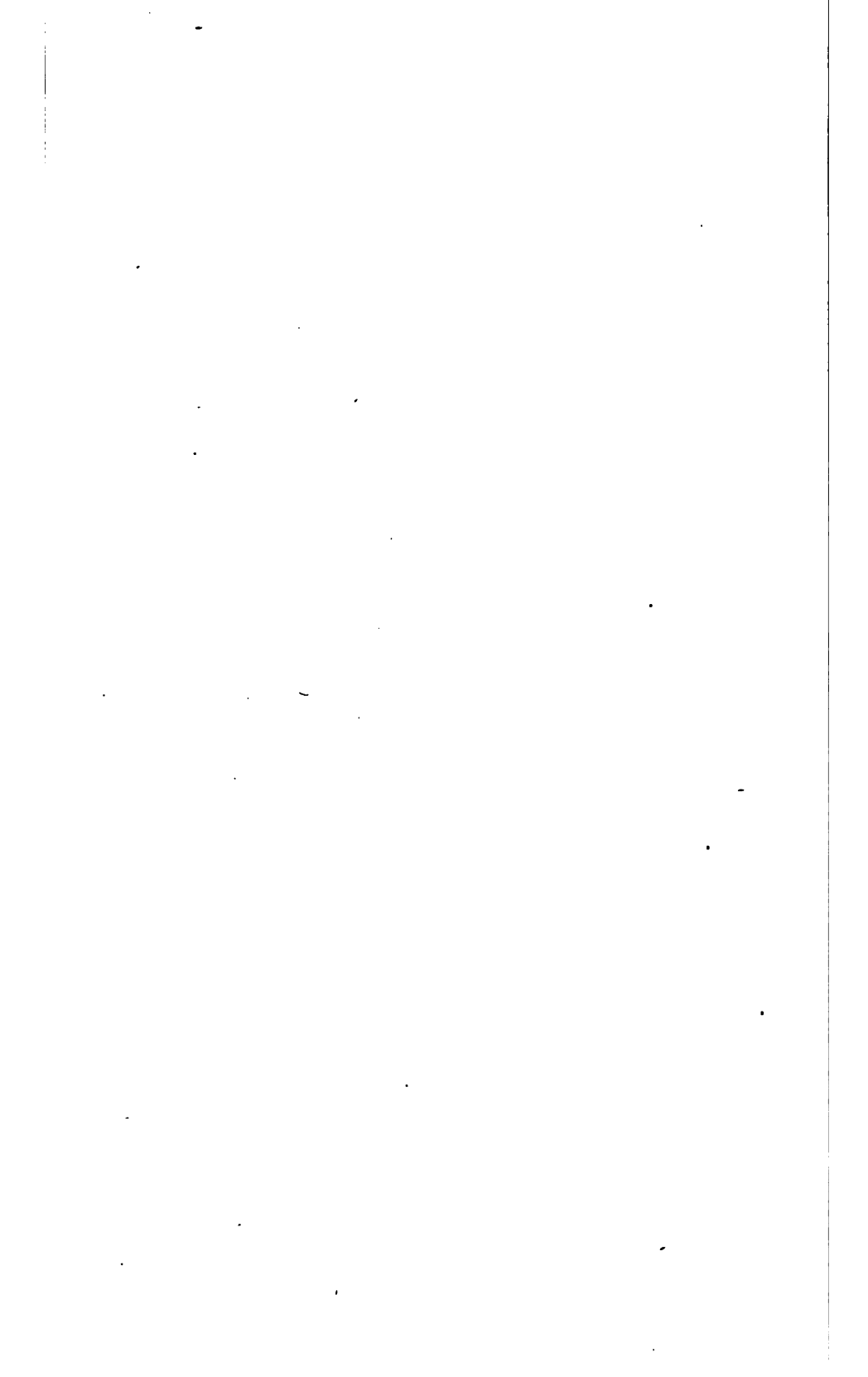
THIRTY-NINTH DISTRICT.

Wilcox, Benjamin M.,* 1893-95 [A.]; 1896-98 [S.]; merchant, Auburn. [Ch.] Penal institutions; railroads; miscellaneous corporations; public health; canals.

FORTIETH DISTRICT.

Willis, Charles T.,* 1890-91 [A.]; miller, Tyrone. [Ch.] Indian affairs; banks; internal affairs of towns and counties; public health; agriculture; trades and manufactures.





STATE OF NEW YORK.

No. 20.

IN SENATE,

JANUARY 30, 1900.

LIST OF

OFFICERS OF THE SENATE

For the Year 1900,

WITH

Home Post-Office Address and Albany Address.

OFFICE.		Name.	Home Post-Office.	Albany Address.
Olerk.....		James S. Whipple.....	Salamanca.....	Ten Eyck.
Assistant Clerk.....		Charles A. Ball.....	Wellsville.....	Albany Club.
Journal Clerk.....		Lafayette B. Gleason.....	Delhi.....	Albany Club.
Assistant Journal Clerk.....		Lincoln G. De Cant.....	Watertown.....	228 State street.
Index Clerk.....		Ernest A. Fay.....	Potsdam.....	Albany Club.
Assistant Index Clerk.....		John J. Lewis.....	Trenton.....	12 High street.
Deputy Clerk.....		George D. Emerson.....	Buffalo.....	153 Lancaster street.
do do.....		Edward F. Andrews.....	Saratoga Springs... ..	Keeler's Hotel.
do do.....		William P. Belden.....	Amsterdam.....	153 Lancaster street.
do do.....		Albert B. Hendrix.....	Rochester.....	Keeler's Hotel.
do do.....		W. J. Kline.....	Amsterdam.....	Fort Orange Club.
Financial Clerk.....		E. R. Ford.....	Oneonta.....	Kenmore.
Assistant Financial Clerk.....		J. J. Sanders.....	Ebenezer.....	275 Hudson avenue.
Sergeant-at-Arms.....		Harry Jacquillard.....	Brooklyn.....	Stanwix Hall.
Stenographer.....		A. B. Sackett.....	Canandaigua.....	182 State street.
Postmaster.....		Charles L. Wheeler.....	Cherry Creek.....	84 Central avenue.
Assistant Postmaster.....		Oliver F. Plank.....	Gallupville.....	Hotel Bostwick.
Post-Office Messenger.....		J. O. Commeraw.....	Syracuse.....	26 Congress street.
Librarian.....		Dwight A. Lawrence.....	New York city.....	102 Herkimer street.
Assistant Librarian.....		Frank E. Price.....	Cortland.....	Globe Hotel.
Doorkeeper.....		John E. Gorss.....	Tonawanda.....	Mansion House.
Assistant Doorkeeper.....		W. A. Ramage.....	Auburn.....	57 Eagle street.
do do.....		William Wright.....	Westville Center... ..	57 Eagle street.
do do.....		Henry Reimers.....	Syracuse.....	181 N. Pearl street.
do do.....		Charles Cromwell.....	Peoria.....	57 Eagle street.

do	do	M. T. Jones	Watkins	131 N. Pearl street.
do	do	H. K. Smith	Nelson	219 State street.
do	do	William Norton	North Litchfield	Mansion House.
President's Clerk		Harry Bates	Rensselaer	
do	Stenographer	Jennie H. Norris	Brooklyn	196 State street.
do	Messenger	James McKenna	Brooklyn	196 State street.
Clerk Finance Committee		Girvaise A. Matteson	East Otto	85 S. Hawk street.
do	Judiciary	Joshua L. Dobig	Ballston Spa	Keeler's Hotel.
do	Codes	Thaddens L. Wilson	Ogdensburg	66 Clinton avenue.
do	Cities	W. A. Robbins	Mexico	23 Jay street.
do	Railroads	E. D. Copp	Clifton Springs	15 Park street.
do	Canals	Willis E. Tuller	East Aurora	Mansion House.
do	Committee Engrossed Bills	Joseph C. Miller	Highland Falls	Kenmore.
General Committee Clerk		Frank D. Weaver	Lockport	Keeler's Hotel.
do	do	M. S. Crawford	Hamden	378 First street.
do	do	Matthew F. Neger	Brooklyn	Keeler's Hotel.
do	do	Glen W. Murdock	Hornellsville	2 Wilson street.
do	do	W. H. Doolittle	Brooklyn	49 Eagle street.
do	do	A. S. Lloyd	Rochester	
do	do	H. G. Berwin	New York	32 Eagle street.
do	do	Gerald G. Casey	Utica	631 Broadway.
do	do	B. F. Beers	Port Henry	
Superintendent of Documents		Ira Farman	Ellington	Mansion House.
Assistant Superintendent of Documents		Henry Seilheimer	Buffalo	22 Ten Broeck street.
do	do	Horace A. Dudley	Hornellsville	2 Wilson street.
do	do	Julius Marsh	Kingston	142 Lancaster street.
do	do	John G. Dunn	Syracuse	Keeler's Hotel.
Janitor		Major R. Poole	New York	68 Lafayette street.
Assistant Janitor		A. D. Taylor	Rochester	63 Eagle street.

OFFICE.	Name.	Home Post-Office.	Albany Address.
Assistant Janitor.....	Perry T. Baker	New York.....	68 Lafayette street.
Messenger	Harmon B. Whitbeck....	New York.....	365 Madison avenue.
do	John Douglas.....	Black Brook.....	1 Chestnut street.
do	Andrew Mynderse.....	Schenectady.....	
do	Edward B. Dixon.....	Halls Corners.....	275 Hudson avenue.
do	Stanley Wells.....	Syracuse	106 Jay street.
do	Glen Frost.....	Watkins	131 N. Pearl street.
Page	Roscoe Jolly.....	Rensselaer.....	1 Riverside avenue.
do	Samuel Wilkins.....	Utica	98 Jay street.
do	George W. Decker, Jr....	Albany	55 Washington ave.
do	Clarence Nussbaum.....	Albany	75 Division street.
do	L. D. Clement.....	Rochester	14 S. Hawk street.
do	Charles Thompson.....	Little Falls.....	16 S. Hawk street.
do	Charles R. Cornwell.....	Newburgh.....	253 Canal street.
do	James Little, Jr.....	Albany	696 Broadway.
do	Edward Van Cott.....	Albany	122 Ten Broeck street.
do	Edward Lynch.....	Albany	89 Third street.
do	Frank Finnegan.....	Albany	1188 Broadway.
do	Claud C. Cole.....	Machias.....	23 Lancaster street.
do	Elisha M. Hewitt.....	Buffalo.....	13 Lancaster street.
do	Merton K. Doty.....	Lockport.....	33 Elberon place.
do	Benjamin Kirk.....	.....

STATE OF NEW YORK.

No. 21.

IN SENATE,

FEBRUARY 7, 1900.

List of Standing Committees of the Senate for the Year
1900, with Place of Meeting and Clerk.

ON FINANCE.

Messrs. Higgins, Raines, Malby, Brown, Krum, Stranahan,
Humphrey, Armstrong, Martin, Plunkitt, Douglas; ex officio, Ells-
worth and Grady.

Clerk.....Girweise A. Matteson.

Committee Room—Third Floor.

ON JUDICIARY.

Messrs. Brackett, Krum, Davis, G. A., Brown, Ford, Marshall,
Elsberg, Thornton, McCarren, Mackey, Mitchell; ex officio, Ells-
worth and Grady.

Clerk.....J. L. Dohig.

Committee Room—Senate Chamber.

ON AFFAIRS OF CITIES.

Messrs. Stranahan, White, Ford, Davis, G. A., Marshall, Davis, D. F., Elsberg, Feeter, Ahearn, McCarren, Rice; ex officio, Ellsworth and Grady.

Clerk.....W. A. Robbins.

Committee Room—Fourth Floor, Tower.

ON RAILROADS.

Messrs. Raines, Parsons, Chahoon, Wilcox, Brackett, Coggeshall, Goodsell, Davis, D. F., Featherson, Coffey, Douglas.

Clerk.....E. D. Copp.

Committee Room—Nos. 2-3, Second Floor.

ON CODES.

Messrs. Malby, White, Ford, Coggeshall, Brown, Elsberg, Donnelly, Graney, Mackey.

Clerk.....Thaddeus L. Wilson.

Committee Room—Third Floor.

ON TAXATION AND RETRENCHMENT.

Messrs. Krum, Higgins, Stranahan, Humphrey, Johnson, Sherwood, Foley, Cullen, Boyce.

Clerk.....C. L. Stone.

Committee Room—Fourth Floor, Tower.

ON COMMERCE AND NAVIGATION.

Messrs. Ford, Parsons, Coggeshall, Johnson, Feeter, Ambler, Sullivan, McCarren, La Roche.

Clerk.....H. G. Berwin.

Committee Room—No. 5, Second Floor.

ON CANALS.

Messrs. Davis, G. A., White, Humphrey, Wilcox, Armstrong,
Sherwood, Foley, Ramsperger, Havens.

Clerk.....Willis E. Tuller.

Committee Room—No. 7, Second Floor.

ON INSURANCE.

Messrs. Parsons, Raines, Malby, Johnson, Thornton, Ambler,
Ahearn, Graney, Donnelly.

Clerk.....A. S. Lloyd.

Committee Room—No. 2, Second Floor.

ON MISCELLANEOUS CORPORATIONS.

Messrs. Coggeshall, Wilcox, Malby, Chahoon, Goodsell, Munz-
inger, Sullivan.

Clerk.....Gerald G. Casey.

Committee Room—No. 6, Second Floor.

ON BANKS.

Messrs. Humphrey, Chahoon, Feeter, Willis, Sherwood, Norton,
Wagner.

Clerk.....G. M. Wood.

Committee Room—Fourth Floor, Tower.

ON PENAL INSTITUTIONS.

Messrs. Wilcox, Davis, G. A., Humphrey, Chahoon, Thornton,
Foley, Martin.

Clerk.....W. H. Doolittle.

Committee Room—No. 6, Second Floor.

ON FOREST, FISH AND GAME LAWS.

Messrs. Brown, Chahoon, Malby, Ford, Davis, D. F., La Roche,
Havens.

Clerk.....M. S. Crawford.

Committee Room—No. 4, Second Floor.

ON INTERNAL AFFAIRS OF TOWNS AND COUNTIES.

Messrs. Feeter, Krum, Ambler, Willis, Armstrong, Norton,
Boyce.

Clerk.....W. H. Doolittle.

Committee Room—No. 6, Second Floor.

ON PUBLIC EDUCATION.

Messrs. White, Parsons, Brackett, Marshall, Goodsell, Sullivan,
Cullen.

Clerk.....John G. Dunn.

Committee Room—No. 5, Second Floor.

ON PUBLIC HEALTH.

Messrs. Johnson, Krum, Wilcox, Willis, Feeter, Boyce, Rams-
perger.

Clerk.....M. F. Neger.

Committee Room—No. 4, Second Floor.

ON MILITARY AFFAIRS.

Messrs. Davis, D. F.; Coggeshall, Malby, Armstrong, Thornton,
Coffey, Plunkitt.

Clerk.....M. F. Neger.

Committee Room—No. 4, Second Floor.

ON REVISION.

Messrs. Elsberg, White, Brown, Thornton, Feeter, Douglas, Munzinger.

Committee Room—Engrossing Room.

ON PRINTED AND ENGROSSED BILLS.

Messrs. Marshall, Ford, Brown, Wagner, Ramsperger.

Clerk.....Joseph C. Miller.

Committee Room—Engrossing Room.

ON AFFAIRS OF VILLAGES.

Messrs. Goodsell, Brackett, Humphrey, Havens, Norton.

Clerk.....F. D. Weaver.

Committee Room—No. 4, Second Floor.

ON AGRICULTURE.

Messrs. Ambler, Chahoon, Willis, Rice, Graney.

Clerk.....H. G. Berwin.

Committee Room—No. 5, Second Floor.

ON PRIVILEGES AND ELECTIONS.

Messrs. Thornton, Brackett, Ambler, Donnelly, Mitchell.

Clerk.....B. C. Decker.

Committee Room—Senate Chamber.

ON PUBLIC PRINTING.

Messrs. Sherwood, Armstrong, Elsberg, Munzinger, Coffey.

Clerk.....Glen W. Murdock.

Committee Room—No. 2, Second Floor.

ON INDIAN AFFAIRS.

Messrs. Willis, White, Davis, D. F., Featherson, Martin.

Clerk.....B. F. Beera.

Committee Room—No. 7, Second Floor.

ON ROADS AND BRIDGES.

Messrs. Armstrong, Krum, Coggeshall, Norton, Wagner.

Clerk.....Glen W. Murdock.

Committee Room—No. 7, Second Floor.

ON TRADES AND MANUFACTURES.

Messrs. Chahoon, Johnson, Willis, Featherson, Mackey.

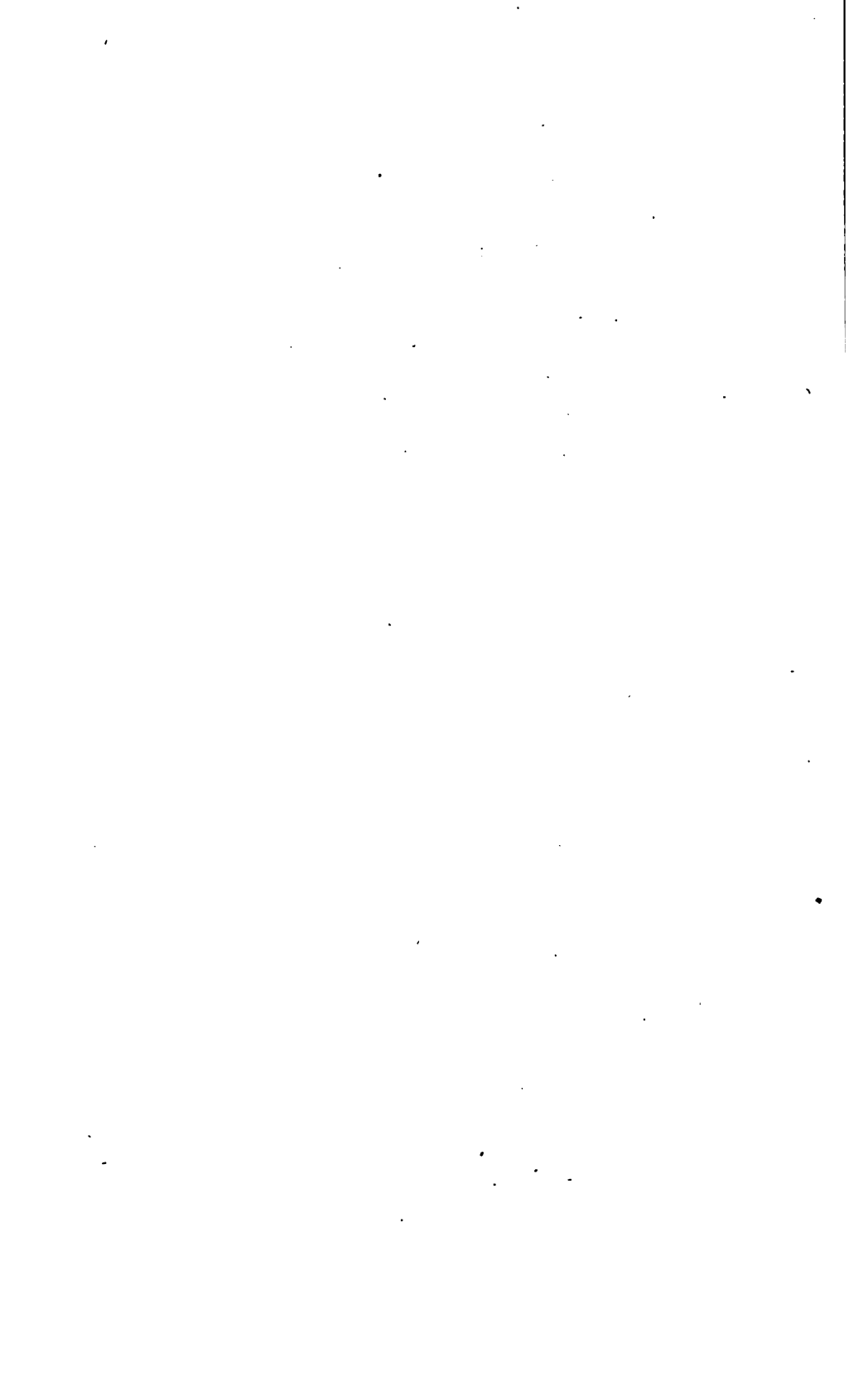
Clerk.....B. F. Beera.

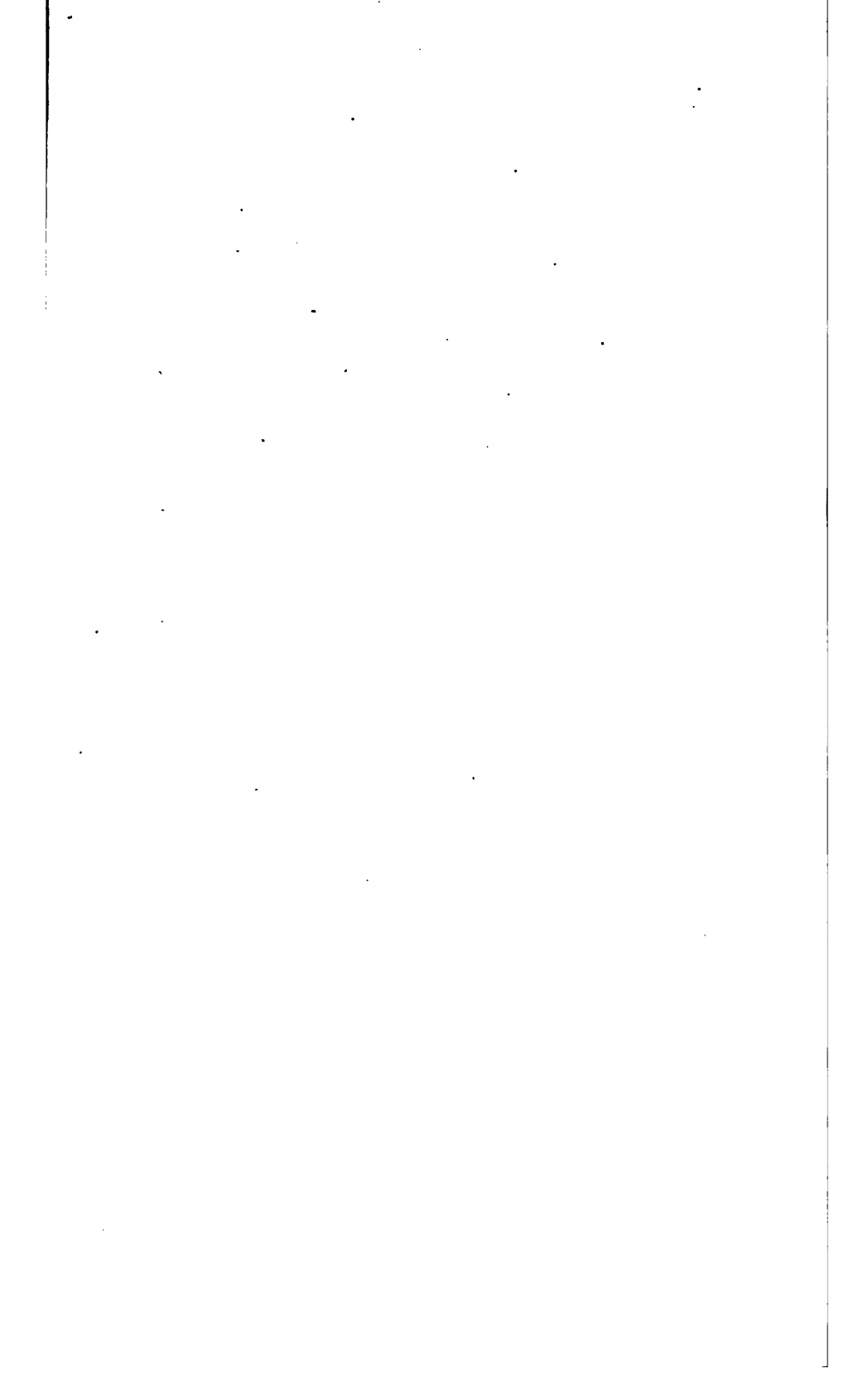
Committee Room—No. 3, Second Floor.

ON RULES.

Messrs. Ellsworth, Raines, Grady.

Committee Room—Senate Library.





STATE OF NEW YORK.

No. 22.

IN SENATE,

FEBRUARY 14, 1900.

REPORT

OF THE

COMMISSION APPOINTED BY THE LEGISLATURE UNDER
CHAPTER 167 OF THE LAWS OF 1899.

To the Legislature of the State of New York:

The undersigned Commission, appointed by the Legislature under chapter 167 of the Laws of 1899, charged with the duty of selecting a suitable tract of land in the county of Monroe to which the State Industrial School may be removed; and also with the duty of causing to be prepared plans and estimates for constructing buildings suitable for the purposes of the said school, respectfully report:

(1) That said Commission have not contracted for the purchase of any site.

(2) The Commission have approved of the selection of a tract of land consisting of about 930 acres, located on Lake Ontario at Manitou Beach, in the town of Greece, county of Monroe, as a suitable tract to be acquired by the State for the purposes of said school.

This tract of land is bounded on three sides by water and on the west by a highway which extends from the lake on the north to a stream of water which forms a natural boundary upon the southerly and westerly portion of said tract. This tract in situation is peculiarly adapted to accomplish the purposes of the school; being bounded by water on three sides and not crossed by any highway. This situation for purposes of isolation, so essential in the selection of any site, is very advantageous. The facilities for a water supply and for drainage are excellent. It is located in the best fruit region on the lake shore; the entire tract is tillable land and contains some fine orchards of different kinds of fruit. The quality of the land is excellent. Railroad facilities are reasonably efficient, or can be made so without extraordinary expense.

(3) The Commission recommend the passage of an act by the Legislature conferring authority to proceed under the Condemnation Law to acquire this property.

It is believed that through the regular process of the courts these lands may be acquired for a sum much less than is demanded by the owners on voluntary sale.

(4) The Commission also recommend an appropriation of \$125,000, or so much thereof as may be necessary, to pay for the lands condemned.

(5) Plans and estimates for the construction of buildings suitable for the purposes of said school are not submitted for the

reason that the Commission believe that further time is required for maturing plans upon which the institution buildings should be constructed, and that it is not advisable to prepare plans until the site is secured.

In the judgment of this Commission plain, simple, but enduring structures should be erected and the policy which has entailed upon the State expensive structures for such purposes should be avoided.

(6) The institution as at present existing includes both a male and a female department, the former including boys of all ages between twelve and twenty.

The Commission believe that the girls' department should be separated and removed.

The Commission further believe that children under the age of thirteen years should not be committed to the same institution with the older class, but, on the contrary, should be placed in a separate institution, classified on a different plan from that now in use. For this younger class such an institution should be exclusively in the charge of women and located in rural surroundings where fruit, gardening and lighter farm occupations can be assured and where the home features so necessary for young children will be paramount.

The Commission believe that the class above thirteen years of age at present in this institution, numbering upwards of 500 boys, should be cared for upon the cottage plan with small families and upon the tract selected by the Commission as suitable for the purposes of the institution.

The Commission believe that this subdivision of the classes will be for the best interests of the State and will result in great benefit to the children now committed to this school.

The Commission believe that reformatory institutions for juveniles should not be permitted under any circumstances to contain a population beyond 600 at the utmost.

Experience has shown that a large majority of these children, on their parole from the institution, are placed with farmers; that because of the strict rules applied by trade organizations to those of the age and experience of the graduates of this institution who seek employment, it is impossible for such graduates of the State Industrial School to find, in large numbers, employment in the technical pursuits in which they have been instructed.

For these reasons, for the purpose of securing a better classification of children and for economical reasons, the removal of the State Industrial School is a necessity.

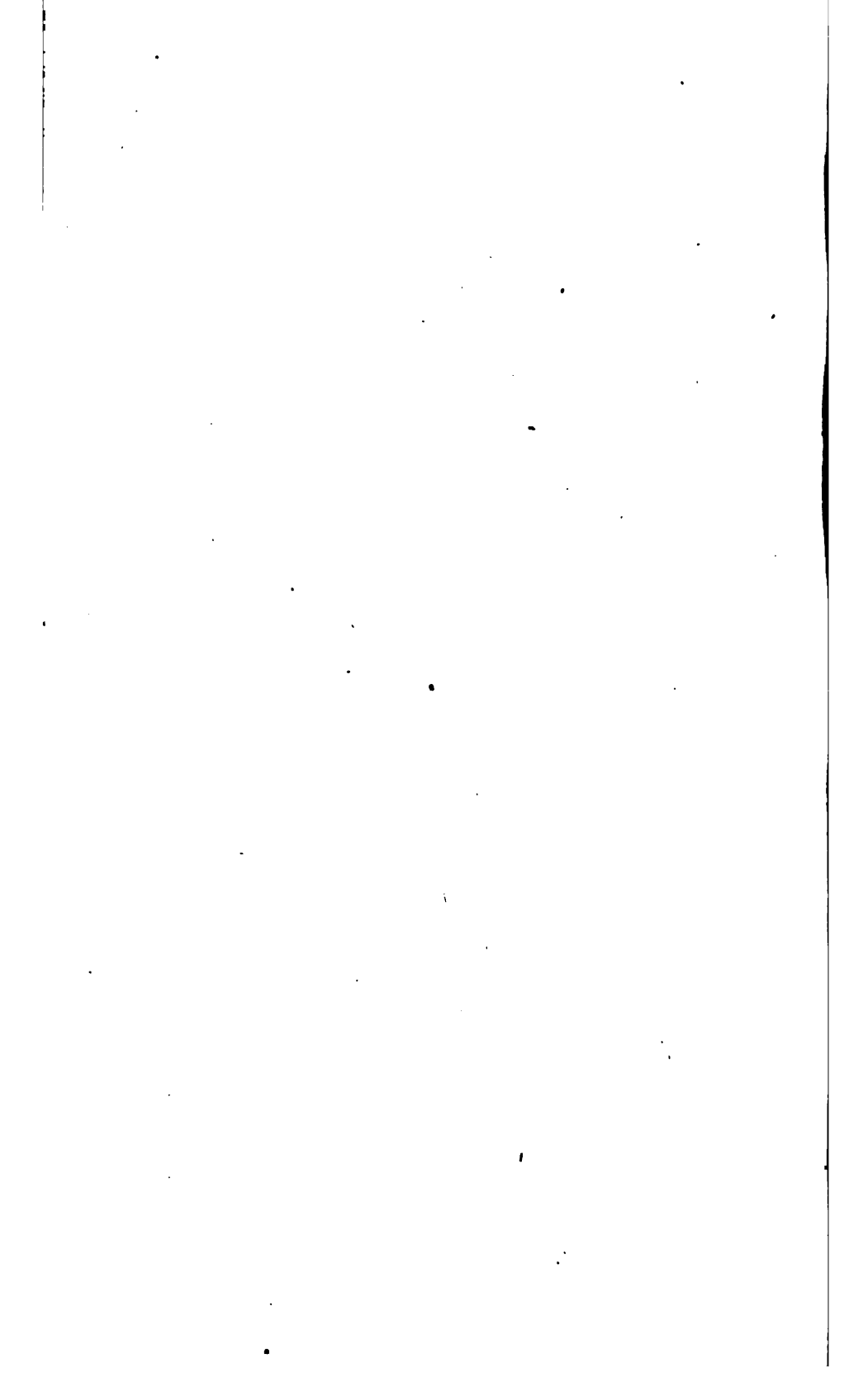
The Commission earnestly recommend the adoption of a system, by legislative enactment, by which the State may be reimbursed, in whole or in part, for the care and maintenance of the delinquents by parents or other persons responsible for their care.

The Commission recommend the passage of the accompanying bill.

WM. R. STEWART,
ENOCH O. STODDARD,
ANNIE G. DE PEYSTER,
ISAAC GIBBARD,
GEO. R. CARNAHAN,
JAMES M. E. O'GRADY,
THOMAS RAINES,
A. B. LAMBERTON,
GEO. G. CARROLL,

Members of Commission.





ANNUAL REPORT
OF THE
STATE BOARD
OF
TAX COMMISSIONERS
OF THE
STATE OF NEW YORK.

TRANSMITTED TO THE LEGISLATURE JANUARY 29, 1900.

ALBANY:
JAMES B. LYON, STATE PRINTER.
1900.

STATE OF NEW YORK.

No. 23

IN SENATE,

JANUARY 29, 1900.

ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

ALBANY, N. Y., *January 29, 1900.*

Hon. TIMOTHY L. WOODRUFF, *President of the Senate:*

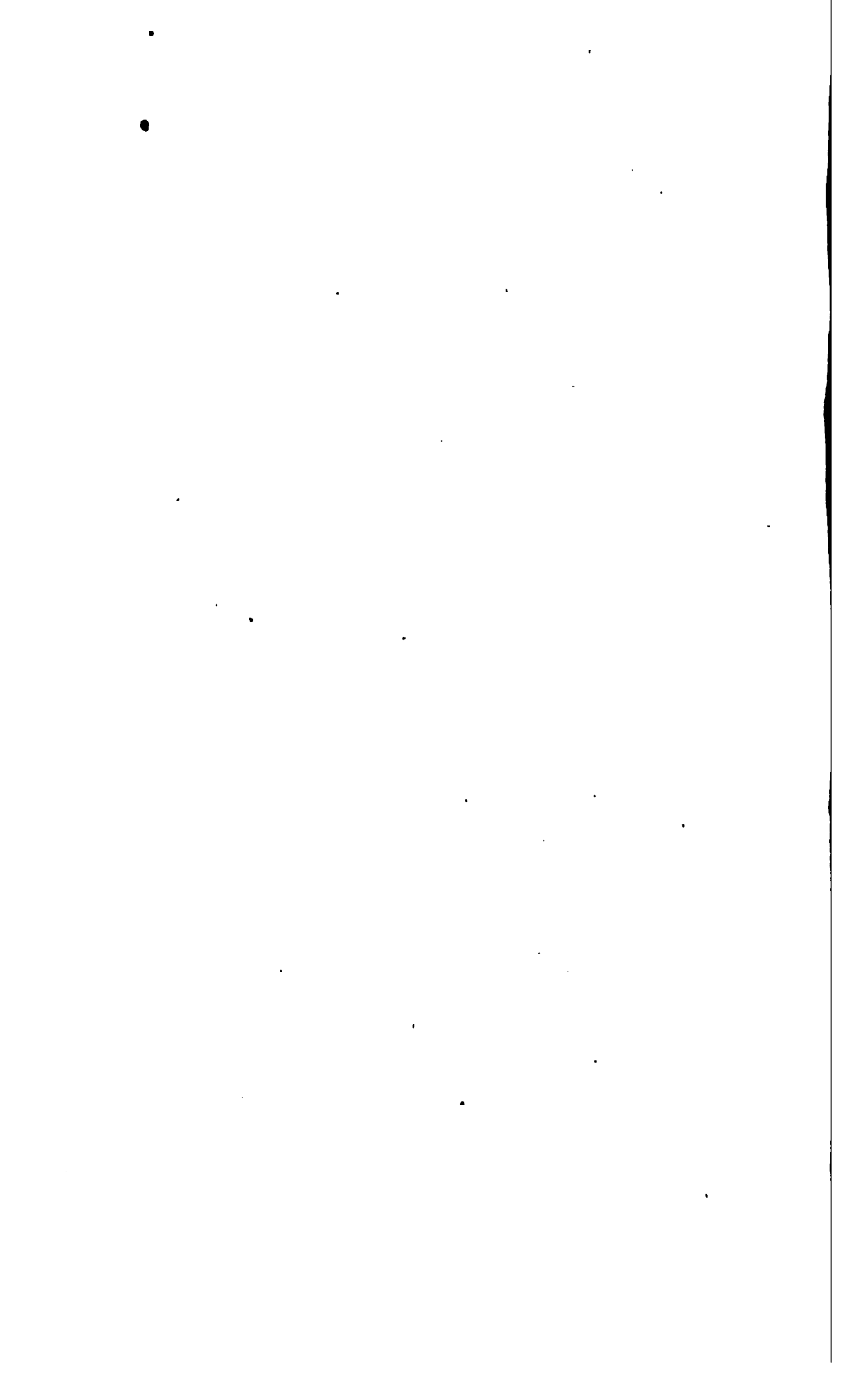
Sir.—We have the honor herewith to transmit our annual report for the year 1899.

GEORGE E. PRIEST,

J. EDGAR LEAYCRAFT,

LESTER F. STEARNS,

State Board of Tax Commissioners.



REPORT.

To the Honorable the Legislature :

In compliance with the statutory requirement report is hereby made :

Four appeals were in 1899 made to this Board from county equalizations. Three of these were settled by stipulation ; one heard and decided. (See Addenda.) Were Article 3, Chapter 820, Laws of 1896, compulsory instead of optional, or were the State table method employed by counties, more equitable equalizations between tax districts would prevail.

One-half the counties of the State were officially visited in 1899, as directed by the law of 1896.

Since formulating the table of State equalization the Board has devoted itself to preparation for assessment of special franchises. In this work it has had the co-operation of Governor Roosevelt and of the State departments. The services of special counsel, Hon. J. Newton Fiero, assigned by the Attorney-General, have been constant and valuable.

For several months past the subject of general taxation has been entrusted to a joint committee of your number. In deference to such condition the Board has herein no suggestions or recommendations to advance.

By the middle of April next special franchise values must be certified to Rochester, Buffalo and New York,— cities containing the bulk of such values. Much preliminary labor remains to be done ; and hearings must be had.

6 REPORT OF THE STATE BOARD OF TAX COMMISSIONERS.

Certain amepdments essential to simplification and effectiveness of the special franchise law are being now prepared, under our direction, for action of the Legislature.

Very respectfully,

GEORGE E. PRIEST,

J. EDGAR LEAYCRAFT,

LESTER F. STEARNS,

State Board of Tax Commissioners.

January 29, 1900.

ADDENDA.

COMPARISON OF 1899 WITH 1898 TOTAL ASSESSMENTS.

Approximate Assessments in the State for the Year 1899.

Real property.....	\$4,810,365,911	
Personal property	748,078,804	
Aggregate real and personal.....		<u>\$5,558,444,715</u>

Assessments for the Year 1898.

Real property.....	\$4,418,848,496	
Personal property	758,581,839	
Aggregate real and personal.....		<u>\$5,178,430,335</u>
Increase for the year 1899 in the State.....		<u>331,014,380</u>

APPEALS IN 1899 AND THEIR DISPOSITION.

County.	Disposition.	Date.
Ontario.....	Dismissed by stipulation.....	April 5.
Saratoga	Dismissed by stipulation.....	Sept. 28.
Suffolk	Dismissed by stipulation.....	Oct. 12.
Tompkins	Decision by Commissioners.....	Dec. 7.

STATE BOARD OF EQUALIZATION.

At a meeting of the State Board of Equalization, held at the office of the Secretary of State, in the City of Albany, on the fifth day of September, 1899.

Present: S. Fred Nixon, Speaker; William J. Morgan, Comptroller; John T. McDonough, Secretary of State; John C. Davies, Attorney-General; John P. Jaeckel, Treasurer; Edward A. Bond, State Engineer and Surveyor; Martin Heermance, Tax Commissioner; George E. Priest, Tax Commissioner; J. Edgar Leaycraft, Tax Commissioner.

Absent: Timothy L. Woodruff, Lieutenant-Governor.

The following report was submitted:

To the State Board of Equalization:

The State Board of Tax Commissioners respectfully submit the following report:

The total assessed value of real and personal property taxable locally for all purposes in the State of New York for the year 1898 shows a net gain over the assessment of 1897 of \$177,785,805. The increase for the two years prior thereto was \$529,898,116, making an aggregate net increase for the three years last passed of \$707,683,921. This, of course, does not include the large increase in the County of New York under the present assessment, which will not be officially reported until December of this year, and will be considered in the State equalization for 1900.

During the present year we have visited officially the counties of Cattaraugus, Chenango, Clinton, Delaware, Dutchess, Essex, Franklin, Fulton, Greene, Hamilton, Kings, Lewis, Livingston,

Monroe, Nassau, New York, Oneida, Otsego, Queens, Rensselaer, Richmond, Rockland, Schenectady, Schoharie, Schuyler, Steuben, Sullivan, Ulster, Warren and Washington.

In all of these counties we have inquired as closely as possible into the methods of assessment; in each instance examining witnesses under oath; and using every means available in procuring evidence upon which to base a table of equalization.

Committees appointed by boards of supervisors have appeared before us and presented arguments both oral and written on behalf of their respective counties.

We submit herewith a digest of the evidence upon which this Board has prepared the following list of percentages and table of equalization based thereon.

All of which is respectfully submitted.

MARTIN HEERMANCE,

J. EDGAR LEAYCRAFT,

GEO. E. PRIEST,

State Board of Tax Commissioners.

The following table of percentages, showing relation of assessed value to full actual value of 100; and equalization based thereon for the several counties was unanimously adopted:

County.	Percentage.
Albany	73
Allegany	73
Broome	74
Cattaraugus	73
Cayuga	74
Chautauqua	90
Chemung	70
Chenango	73
Clinton	55
Columbia	78
Cortland	82
Delaware	75
Dutchess	71
Erie	69
Essex	81
Franklin	74
Fulton	73
Genesee	71
Greene	72
Hamilton	90
Herkimer	91
Jefferson	83
Kings	63
Lewis	79
Livingston	70
Madison	63
Monroe	80
Montgomery	72
Nassau	65
New York	64
Niagara	81
Oneida	81
Onondaga	85
Ontario	75
Orange	67
Orleans	77
Oswego	73
Otsego	77
Putnam	77
Queens	89
Rensselaer	78
Richmond	63
Rockland	81
St. Lawrence	85
Saratoga	70
Schenectady	70
Schoharie	80
Schuyler	73
Seneca	76
Steuben	80
Suffolk	83
Sullivan	74
Tioga	75
Tompkins	77
Ulster	75
Warren	80
Washington	75
Wayne	69
Westchester	90
Wyoming	73
Yates	80

Equalization Table, 1899.

COUNTIES.	Assessed value of real estate, 1893.	Total assessed value of personal property, 1898.	Assessed value of personal property not taxable locally for State purposes, 1898.	Assessed value of personal property subject to local taxation for all purposes, 1898.	Total assessed value of real estate subject to local taxation for all purposes, 1898.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.
Albany.....	\$91,112,867	\$9,858,690	\$615,000	\$9,243,690	\$100,356,667	\$9,696,966	.....	\$91,415,911	\$90,669,781
Allegany.....	13,509,064	2,045,696	.....	2,045,696	15,554,760	610,989	.....	13,968,115	14,943,811
Broomfield.....	81,698,575	3,298,186	100,000	3,198,186	84,791,761	1,887,017	.....	82,795,561	82,984,747
Cattaraugus.....	22,886,184	3,816,126	.....	3,816,126	26,702,310	3,485,617	.....	23,216,693	22,795,633
Cayuga.....	26,973,199	3,515,031	.....	3,515,031	30,488,230	1,743,245	.....	28,745,085	31,745,985
Chemung.....	26,383,019	3,457,152	.....	3,457,152	29,840,171	7,971,399	.....	21,868,790	20,898,949
Chemung.....	23,088,687	1,798,630	810,000	1,488,630	24,527,317	99,191	.....	24,626,508	24,438,126
Chenango.....	14,770,119	2,379,630	.....	2,379,630	17,149,749	667,970	.....	14,108,149	16,483,019
Columbia.....	6,061,625	940,208	.....	940,208	7,001,833	.....	\$1,619,949	7,681,777	8,061,777
Columbia.....	23,386,896	3,002,401	.....	3,002,401	26,389,297	2,839,482	.....	20,008,364	22,005,795
Cortland.....	12,483,083	1,542,072	.....	1,542,072	13,995,655	1,898,172	.....	10,584,910	13,127,488
Delaware.....	12,946,530	1,834,301	.....	1,834,301	14,780,731	915,387	.....	19,083,963	13,567,454
Dutchess.....	40,826,885	5,899,551	55,000	5,844,551	46,669,965	746,800	.....	40,770,068	45,921,636
Erle.....	271,977,128	17,618,988	8,148,500	14,469,793	286,446,955	.....	2,768,761	274,730,948	293,900,706
Essex.....	9,688,288	1,054,019	.....	1,054,019	10,692,297	1,844,716	.....	8,839,480	9,847,499
Franklin.....	9,661,330	1,337,026	.....	1,337,026	10,998,353	1,661,539	.....	9,099,716	10,436,773
Fulton.....	12,966,460	1,865,861	40,000	1,825,861	14,192,480	569,672	.....	11,867,817	13,633,178
Genesee.....	19,796,461	3,068,078	75,000	2,993,078	32,789,539	379,219	.....	19,493,769	22,416,967
Greene.....	11,839,570	1,752,919	.....	1,752,919	13,592,499	691,117	.....	11,454,368	13,307,877
Hamilton.....	8,063,857	43,440	.....	43,440	8,107,297	.....	.....	8,272,740	9,416,150
Herkimer.....	28,918,061	3,969,024	.....	3,969,024	32,887,085	5,597,705	.....	18,812,340	21,804,964
Jefferson.....	23,266,590	4,512,155	.....	4,512,155	27,778,745	5,670,953	.....	22,167,792	24,314,911
Kings.....	570,107,749	18,688,741	13,060,887	20,749,632	590,857,376	.....	14,941,127	585,916,249	604,941,038
Lewis.....	8,894,304	1,468,548	.....	1,468,548	10,362,852	1,040,191	.....	9,322,661	9,964,691
Livingston.....	8,155,418	3,155,418	.....	3,155,418	11,310,836	.....	.....	9,155,418	9,155,418
Madison.....	9,309,970	8,309,970	.....	8,309,970	17,619,940	.....	.....	9,309,970	9,309,970
Monroe.....	13,401,665	18,247,500	1,483,800	11,863,700	29,655,365	17,564,044	.....	12,091,321	29,846,405
Montgomery.....	26,543,685	3,080,944	86,000	2,994,944	29,538,629	816,468	.....	28,722,161	30,718,160
New York.....	19,800,693	1,580,884	.....	1,580,884	21,381,577	.....	461,367	21,842,944	22,424,828
Orange.....	1,865,467,026	509,093,449	74,544,976	434,548,473	2,369,515,505	.....	1,433,766	2,368,081,739	2,453,847,033
Orleans.....	29,845,804	9,447,175	.....	9,447,175	39,292,979	5,560,560	.....	33,732,419	36,743,039
Ontario.....	39,594,094	13,576,061	.....	13,576,061	53,170,155	1,159,000	.....	52,011,155	55,000,446
Oneida.....	109,246,993	13,585,017	689,146	12,895,871	122,142,869	18,008,008	.....	104,134,861	122,142,869
Orangetown.....	26,539,013	3,418,541	.....	3,418,541	30,000,554	1,960,683	.....	28,039,871	30,000,554
Orange.....	36,327,974	4,535,796	246,500	4,289,296	40,617,270	.....	1,439,361	39,177,909	41,606,663

Equalization Table, 1899 — (Concluded).

COUNTIES.	Assessed value of real estate, 1898.	Total assessed value of personal property, 1898.	Assessed value of personal property, not taxable locally for State purposes, 1898.	Assessed value of personal property subject to local taxation for all purposes, 1898.	Total assessed value of real estate and personal property subject to local taxation for all purposes, 1898.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.
Orleans	\$14,651,427	\$1,638,499	.....	\$1,638,499	\$16,330,926	\$1,330,924	.....	\$13,999,132	\$14,900,683
Oregon	24,577,093	2,937,324	.....	2,937,324	27,514,416	1,111,464	.....	23,402,952	25,403,533
Osage	19,638,995	3,147,726	.....	3,147,726	22,786,721	830,776	.....	18,955,945	20,086,668
Ottawa	6,970,597	1,467,666	.....	1,467,666	8,438,263	681,501	.....	6,756,762	7,773,351
Penns.	83,940,543	2,007,800	.....	2,007,800	85,948,343	10,634,367	.....	75,313,976	77,968,359
Peru	71,845,705	8,126,351	\$130,000	8,256,351	79,878,539	7,593,497	.....	63,785,042	71,783,143
Reussler	24,371,561	1,638,709	.....	1,638,709	26,010,270	.....	\$2,691,861	23,318,409	25,991,681
Richmond	17,854,669	1,074,708	.....	1,074,708	18,929,377	2,401,454	.....	16,527,923	18,868,998
St. Lawrence	84,533,001	4,035,466	169,500	4,204,966	88,737,967	6,214,531	.....	82,523,436	85,863,445
Saratoga	32,351,667	1,928,133	.....	1,928,133	34,279,800	101,108	.....	34,178,692	35,079,693
Schenectady	16,310,694	1,430,435	.....	1,430,435	17,741,129	63,919	.....	17,677,210	18,735,350
Schoharie	11,085,219	1,035,818	.....	1,035,818	12,121,037	1,437,543	.....	10,683,494	11,334,555
Schoyler	5,967,735	692,897	.....	692,897	6,660,632	1,901,431	.....	4,759,201	5,450,144
Seneca	2,019,351	2,019,351	.....	2,019,351	4,038,702	1,141,327	.....	2,897,375	3,038,726
Steuben	41,859,394	2,711,509	.....	2,711,509	44,570,903	4,037,715	.....	40,533,188	42,090,493
Suffolk	5,903,193	4,083,732	.....	4,083,732	9,986,925	6,701,182	.....	3,285,743	3,601,914
Sullivan	12,353,897	336,618	.....	336,618	12,690,515	848,465	.....	11,842,050	12,600,565
Toga	15,723,646	1,500,188	.....	1,500,188	17,223,834	986,804	.....	16,237,030	17,223,834
Tompkins	27,804,540	2,063,670	.....	2,063,670	29,868,210	1,490,965	.....	28,377,245	29,868,210
Ulster	7,737,591	2,188,170	.....	2,188,170	9,925,761	1,980,065	.....	7,945,696	8,925,855
Warren	16,761,866	2,738,153	.....	2,738,153	19,500,019	1,184,818	.....	18,315,201	19,500,019
Washington	23,859,433	2,351,851	.....	2,351,851	26,211,284	.....	396,357	25,814,927	27,211,284
Wayne	16,869,055	19,811,890	.....	19,811,890	36,680,945	87,640,800	.....	18,801,145	19,869,945
Westchester	18,993,395	1,733,005	.....	1,733,005	20,726,400	1,437,732	.....	19,288,668	20,726,400
Wyoming	11,057,693	917,895	.....	917,895	11,975,588	.....	.....	11,057,693	12,000,000
Yates	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$4,418,844,496	\$758,067,889	\$26,038,511	\$68,546,499	\$5,076,896,894	\$190,037,735	\$190,037,735	\$4,418,844,496	\$5,076,896,894

INCREASE AND DECREASE OF ASSESSMENTS.

The following table shows the increase and decrease of assessments for the year 1898 in the several counties of the State.

COUNTY.	Assessed value of real estate, 1898.	Increase, real.	Decrease, real.	Assessed value of personal property, 1898.	Increase, personal.	Decrease, personal.
Albany.....	\$91,112,897	\$146,498	.....	\$9,868,890	.....	\$2,578,965
Allegany.....	18,509,054	54,599	.....	2,045,696	.....	145,506
Broome.....	31,603,575	890,622	.....	3,288,186	.....	144,713
Cattaraugus.....	22,895,194	.....	\$638,695	2,916,196	.....	246,085
Cayuga.....	29,973,199	261,787	.....	3,515,031	.....	383,479
Chautauqua.....	35,338,019	.....	56,207	3,457,152	.....	357,404
Chemung.....	22,088,637	40,921	.....	1,798,030	.....	243,054
Chenango.....	14,770,119	.....	85,597	2,379,948	.....	237,279
Clinton.....	6,061,635	.....	261,600	940,303	.....	207,363
Columbia.....	22,385,856	8,101	.....	3,002,401	.....	264,634
Cortland.....	12,454,033	377,379	.....	1,542,672	.....	44,344
Delaware.....	12,948,580	.....	100,560	1,834,301	.....	377,576
Dutchess.....	40,826,385	.....	594,092	5,899,551	.....	433,978
Erle.....	271,977,192	.....	218,763	17,618,363	.....	1,544,734
Essex.....	9,638,268	.....	253,535	1,054,019	.....	149,069
Franklin.....	9,661,390	.....	41,768	1,337,428	.....	124,533
Fulton.....	12,366,589	.....	62,834	1,865,951	.....	505,514
Genesee.....	19,786,451	133,903	.....	3,068,078	.....	109,857
Greene.....	11,832,370	.....	163,500	1,759,019	.....	369,148
Hamilton.....	8,063,357	247,679	.....	43,440	.....	48,177
Herkimer.....	23,913,081	.....	337,630	2,989,034	.....	543,309
Jefferson.....	32,266,709	50,990	.....	4,512,155	.....	225,735
Kings.....	570,107,742	.....	.....	33,688,721	.....	.....
Lewis.....	8,834,304	.....	103,418	1,462,648	.....	91,313
Livingston.....	23,109,800	81,838	.....	3,155,413	.....	164,753
Madison.....	18,465,274	.....	336,962	2,369,370	.....	260,514
Monroe.....	136,401,485	371,930	.....	13,247,500	\$5,464,346	.....
Montgomery.....	25,543,635	850,945	.....	3,069,944	.....	475,731
Nassau.....	19,830,632	19,890,663	.....	1,580,880	1,580,880	.....
New York.....	1,836,467,023	69,401,833	.....	509,022,449	128,803,436	.....
Niagara.....	39,856,904	.....	844,351	2,447,175	.....	918,915
Oneida.....	58,482,094	.....	3,503,497	13,576,961	.....	511,367
Onondaga.....	102,346,360	3,063,936	.....	13,885,017	.....	2,687,078
Ontario.....	96,833,013	.....	34,353	3,418,541	78,756	.....
Orange.....	35,487,074	180,692	.....	4,535,798	.....	744,824
Orleans.....	14,651,427	.....	9,728	1,688,499	.....	2,461
Oswego.....	24,577,092	.....	43,833	2,937,394	.....	511,774
Otsego.....	19,833,996	974,401	.....	3,147,766	.....	188,023
Putnam.....	6,976,167	220,697	.....	1,457,665	.....	223,430
Queens.....	82,590,543	.....	23,549,091	2,007,900	.....	2,328,843
Rensselaer.....	71,348,708	560	.....	8,156,931	.....	343,388
Richmond.....	94,371,551	.....	.....	1,628,709	.....	.....
Rockland.....	17,304,689	.....	1,105,331	1,074,708	.....	383,833
Saratoga.....	23,251,667	275,336	.....	1,028,183	.....	269,321
Schenectady.....	15,310,694	267,138	.....	1,490,485	.....	18,447
Schoharie.....	11,066,319	.....	111,116	1,625,878	.....	107,348
Schuyler.....	5,967,726	.....	36,985	693,867	.....	20,161
Seneca.....	13,764,162	.....	113,313	2,019,261	.....	140,880
St. Lawrence.....	34,532,001	.....	27,471	4,095,465	.....	236,916
Steuben.....	81,256,694	66,647	.....	2,711,509	.....	159,155
Suffolk.....	44,669,334	.....	380,367	4,083,732	.....	1,337,811
Sullivan.....	5,906,196	.....	91,877	336,618	.....	127,923
Tioga.....	12,362,597	.....	241	1,500,182	.....	94,863
Tompkins.....	15,738,646	451,392	.....	2,033,670	.....	6,730
Ulster.....	27,304,390	87,694	.....	3,169,170	43,397	.....
Warren.....	7,737,891	359,791	.....	1,633,025	.....	293,137
Washington.....	16,761,856	.....	131,733	2,798,153	.....	199,399
Wayne.....	22,359,423	.....	567,920	2,851,581	.....	155,634
Westchester.....	166,869,056	.....	1,100,301	19,811,880	.....	4,233,231
Wyoming.....	13,293,396	198,038	.....	1,732,605	.....	59,378
Yates.....	11,087,698	912,301	.....	947,892	.....	75,233
Total.....	\$4,418,548,496	\$99,157,101	\$35,110,131	\$759,581,839	\$135,973,705	\$26,755,560
		\$99,157,101			\$135,973,705	
		35,110,131			26,755,560	
		\$64,046,970 increase real.			\$109,217,145 increase personal.	

Tax Paid by Counties, 1899.

COUNTIES.	Aggregate Equalized Valuation.	Tax of $\frac{1}{10}$ mills for school pur- poses.	Tax of $\frac{1}{10}$ mills for general pur- poses.	Tax of $\frac{1}{10}$ mills for canal pur- poses.	Total tax of $\frac{3}{10}$ mills.	Percentage of State tax paid by counties.
Albany	\$90,639.731	\$78,434.38	\$114,331.26	\$38,077.09	\$225,742.73	1.786
Allegany	14,943.811	12,104.49	18,539.20	6,276.40	37,210.09	.294
Broome	32,954.747	26,693.35	41,522.98	13,840.99	82,057.32	.649
Cattaraugus	22,765.633	18,440.16	29,634.70	9,561.57	56,696.43	.449
Cayuga	31,745.185	25,714.25	39,999.94	13,333.31	79,047.50	.625
Chautauqua	30,829.942	24,967.39	38,838.17	12,946.06	76,751.62	.607
Chemung	24,428.196	19,786.78	30,779.44	10,259.81	60,826.08	.482
Chenango	16,482.012	13,350.43	20,767.34	6,922.44	41,040.21	.325
Clinton	8,621.777	6,983.64	10,863.44	3,621.14	21,468.22	.170
Columbia	23,008.785	18,634.69	28,967.29	9,662.42	57,264.40	.453
Cortland	12,127.488	9,823.26	15,280.63	5,093.54	30,197.43	.239
Delaware	18,867.454	11,232.64	17,472.99	5,824.83	34,529.96	.275
Dutchess	45,921.636	37,196.53	57,861.26	19,287.08	114,344.87	.905
Erie	289,200.706	224,252.57	364,392.89	121,464.30	730,109.76	5.697
Essex	9,347.499	7,571.47	11,777.85	3,925.95	23,275.27	.184
Franklin	10,486.776	8,453.79	13,150.34	4,388.44	25,987.57	.206
Fulton	13,633.178	11,042.37	17,177.80	5,725.94	33,946.61	.269
Genesee	22,416.887	18,157.66	28,245.25	9,415.09	55,818.00	.440
Greene	13,207.277	10,697.89	16,641.17	5,547.06	32,886.12	.260
Hamilton	2,416.180	1,957.11	3,044.39	1,014.79	6,016.29	.047
Herkimer	21,304.964	17,257.02	26,344.25	8,948.09	53,049.36	.430
Jefferson	31,314.211	25,364.51	39,455.91	13,151.97	77,972.39	.617
Kings	604,941,008	490,002.21	762,225.66	254,075.23	1,506,303.10	11.917
Lewis	9,256.621	7,497.86	11,663.34	3,897.79	23,048.99	.182
Livingston	26,165,716	21,194.23	32,368.80	10,989.60	65,152.63	.515
Madison	21,235.801	17,401.00	26,757.11	8,919.03	52,877.14	.418
Monroe	130,661,141	106,835.53	164,633.04	54,877.68	325,346.24	2.574
Montgomery	27,761,160	22,496.54	34,979.06	11,659.69	69,125.29	.547
Nassau	22,634,306	18,495.79	28,771.23	9,590.41	56,857.43	.450
New York	2,456,247,052	1,989,500.11	3,094,871.29	1,031,623.76	6,116,055.16	48.396
Niagara	36,743,029	29,761.85	46,296.22	15,432.07	91,490.14	.734
Oneida	63,899,446	51,756.55	80,513.30	26,837.77	159,109.62	1.258
Onondaga	97,036,241	78,599.36	122,265.66	40,755.22	241,620.24	1.911
Ontario	28,353,931	22,966.68	35,725.95	11,909.66	70,601.29	.559
Orange	41,206,633	33,377.39	51,920.38	17,306.80	102,694.57	.811
Orleans	14,950,632	12,110.01	18,637.60	6,279.26	37,227.07	.295
Oswego	26,402,832	21,386.29	33,267.57	11,089.19	65,743.05	.520
Otsego	22,084,684	17,888.60	27,826.71	9,275.56	54,990.87	.435
Putnam	7,772,331	6,295.59	9,793.14	3,264.37	19,353.10	.153
Queens	73,963,386	59,910.34	98,198.87	31,064.02	184,168.83	1.457
Rensselaer	71,782,142	58,143.54	90,445.50	30,148.50	178,737.54	1.414
Richmond	28,591,621	23,159.21	36,025.44	12,005.49	71,193.14	.563
Rockland	15,868,983	12,853.84	19,994.86	6,664.96	39,513.66	.313
Mt. Lawrence	22,233,445	26,109.09	40,614.14	13,538.05	80,261.23	.635
Saratoga	25,079,662	20,314.55	31,600.41	10,533.47	62,448.43	.494
Schenectady	16,735,350	13,556.55	21,066.41	7,023.81	41,670.77	.330
Schoharie	11,284,555	9,140.49	14,218.54	4,739.51	28,046.54	.222
Schuyler	6,461,162	5,323.54	8,141.06	2,713.69	16,088.29	.127
Seneca	14,642,196	11,860.18	18,449.17	6,149.72	26,459.07	.208
Steuben	30,080,488	24,324.70	37,838.41	12,612.81	74,775.93	.593
Suffolk	42,061,914	34,062.05	52,985.41	17,661.51	104,709.27	.838
Sullivan	5,901,391	4,780.13	7,435.75	2,478.58	14,694.46	.116
Tioga	12,596,275	10,445.98	16,249.31	5,416.43	32,111.72	.254
Tompkins	16,266,351	13,176.75	20,495.60	6,831.86	40,508.21	.340
Ulster	23,258,435	22,889.35	35,605.65	11,668.55	70,363.55	.557
Warren	7,614,529	6,167.77	9,594.31	3,198.10	18,960.18	.150
Washington	18,375,196	14,893.91	23,152.75	7,717.53	45,764.24	.363
Wayne	24,937,391	20,199.29	31,421.11	10,473.70	62,094.10	.491
Westchester	1,490,351,135	120,718.46	187,784.27	62,594.76	371,097.49	2.956
Wyoming	14,601,092	11,826.89	18,397.33	6,133.46	36,356.78	.288
Yates	10,607,853	8,592.36	13,365.89	4,453.31	26,413.56	.209
Total	\$5,076,396,324	\$4,111,881.43	\$6,396,259.90	\$2,132,086.67	\$12,640,238.09	100.000

PERCENTAGE OF STATE TAX PAID BY COUNTIES.

Table showing the per cent. of aggregate State tax paid by the real and personal property of the various counties in each year from 1878 to 1899, inclusive.

COUNTY.	1878.	1879.	1880.	1881.	1882.	1883.	1884.
Albany	2.501	2.578	2.594	2.512	2.600	2.661	2.615
Allegany	415	494	484	417	414	432	441
Broome	454	489	500	500	496	517	534
Cattaraugus	464	497	494	500	490	511	499
Cayuga	917	924	926	918	907	947	921
Chautauqua	804	794	802	785	770	790	778
Chemung	480	486	504	506	527	540	539
Chenango	596	589	590	573	555	570	558
Clinton	824	817	818	808	808	808	801
Columbia	1.063	1.043	1.037	992	976	960	945
Cortland	359	383	329	329	323	337	319
Delaware	428	424	424	418	410	418	405
Dutchess	1.552	1.573	1.551	1.540	1.538	1.518	1.441
Erie	2.926	3.056	3.092	3.092	3.090	3.369	3.301
Essex	340	323	323	326	323	331	323
Franklin	249	251	251	249	244	251	249
Fulton	200	198	202	207	206	224	228
Genesee	659	655	660	654	645	653	625
Greene	341	343	342	342	344	397	412
Hamilton	080	029	029	029	029	081	085
Herkimer	553	556	561	549	544	705	728
Jefferson	766	822	818	769	775	770	788
Kings	9.504	9.558	9.553	9.519	9.459	9.776	9.829
Lewis	267	207	221	226	228	237	276
Livingston	674	671	675	673	669	723	727
Madison	562	501	561	597	596	595	586
Monroe	1.938	2.080	2.117	2.118	2.106	2.213	2.241
Montgomery	566	565	565	583	607	691	683
New York	47.215	46.425	46.224	46.821	47.159	45.563	46.123
Niagara	709	749	737	732	741	764	754
Oneida	1.553	1.078	1.640	1.631	1.604	1.662	1.676
Onondaga	1.593	1.810	1.820	1.788	1.771	1.822	1.756
Ontario	844	859	867	865	844	857	846
Orange	1.296	1.371	1.376	1.335	1.319	1.336	1.290
Orleans	501	493	496	489	482	485	460
Oswego	681	769	768	729	712	720	700
Otsego	640	643	645	644	641	651	646
Putnam	258	255	257	258	253	243	234
Queens	1.433	1.438	1.460	1.390	1.389	1.407	1.343
Rensselaer	1.537	1.560	1.570	1.549	1.521	1.547	1.490
Richmond	456	418	381	378	368	374	363
Rockland	468	411	418	453	408	417	419
Saratoga	707	700	696	684	671	686	701
Schenectady	310	305	319	320	326	366	384
Schoharie	301	307	311	315	311	341	345
Schuyler	218	216	220	213	210	218	213
Seneca	462	459	466	460	451	456	451
St. Lawrence	781	774	774	768	763	749	728
Steuben	661	670	678	666	664	673	660
Suffolk	552	547	581	542	536	543	531
Sullivan	171	168	170	171	169	172	167
Tioga	337	328	353	356	351	355	348
Tompkins	426	441	441	433	432	466	451
Ulster	695	687	697	670	671	731	738
Warren	163	176	176	174	172	177	177
Washington	737	748	749	729	725	729	692
Wayne	763	782	783	778	772	785	749
Westchester	2.521	2.521	2.532	2.508	2.484	2.513	2.450
Wyoming	404	402	399	400	395	498	433
Yates	408	403	408	404	399	366	361

Percentage of State Tax Paid by Counties—(Continued).

COUNTY.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Albany	2,589	2,588	2,571	2,546	2,509	2,438	2,361
Allegany	488	438	428	490	406	393	379
Broome	616	619	686	642	662	665	702
Cattaraugus	486	478	477	467	469	463	466
Cayuga	948	928	912	888	804	861	824
Chautauqua	770	768	763	743	777	710	690
Chemung	589	566	587	555	505	539	551
Chenango	546	542	585	523	502	489	444
Clinton	297	297	291	251	275	265	307
Columbia	916	914	963	864	811	747	696
Cortland	381	381	381	396	312	305	298
Delaware	417	417	412	404	387	362	341
Dutchess	1,400	1,386	1,315	1,209	1,251	1,276	1,190
Erie	3,497	3,785	3,801	3,885	4,080	4,500	4,689
Essex	323	322	323	308	289	276	265
Franklin	244	247	229	223	231	218	210
Fulton	255	249	247	241	237	241	221
Genesee	615	639	686	624	607	590	556
Greene	421	417	409	398	390	364	344
Hamilton	685	685	684	683	629	629	681
Herkimer	690	706	706	686	665	636	554
Jefferson	718	716	708	690	685	675	665
Kings	9,224	10,000	10,178	10,527	10,928	11,195	11,574
Lewis	272	271	249	245	256	228	214
Livingston	735	716	756	738	722	693	667
Madison	194	593	589	554	543	524	510
Monroe	2,351	2,491	2,567	2,559	2,659	2,714	2,858
Montgomery	666	689	710	713	697	673	650
New York	45,671	44,631	44,643	44,918	45,297	45,519	45,913
Niagara	780	788	776	761	751	741	728
Oncida	1,689	1,763	1,730	1,699	1,616	1,534	1,387
Onondaga	1,821	1,874	1,862	1,865	1,841	1,815	1,798
Ontario	855	881	874	852	832	800	773
Orange	1,303	1,226	1,278	1,247	1,223	1,180	1,145
Orleans	443	444	451	439	419	408	383
Oswego	695	695	703	695	657	629	612
Otsego	652	668	670	680	636	581	554
Putnam	220	229	223	214	209	200	188
Queens	1,294	1,318	1,323	1,327	1,317	1,320	1,302
Rensselaer	1,541	1,611	1,602	1,783	1,789	1,679	1,657
Richmond	358	360	363	355	315	352	348
Rockland	414	411	399	389	366	345	345
Saratoga	653	693	690	676	656	633	618
Schenectady	383	382	380	371	364	357	347
Schoharie	300	315	307	297	289	270	261
Schuyler	209	210	215	217	203	187	185
Seneca	453	457	457	443	433	419	387
St. Lawrence	710	716	728	714	690	685	662
Steuben	654	679	673	662	682	682	660
Suffolk	524	523	514	497	485	486	469
Sullivan	165	165	161	156	151	149	138
Tioga	355	362	360	353	342	322	314
Tompkins	450	466	460	445	407	379	337
Ulster	740	781	757	734	715	696	675
Warren	201	200	195	188	181	187	184
Washington	684	686	669	655	576	546	488
Wayne	755	768	756	743	708	686	640
Westchester	2,443	2,458	2,451	2,405	2,388	2,306	2,377
Wyoming	443	446	441	431	425	414	404
Yates	372	383	378	306	340	316	306

Percentage of State Tax Paid by Counties—(Concluded).

COUNTY.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
Albany	2.295	2.269	2.182	2.000	1.960	1.699	1.900	1.786
Allegany	368	351	338	333	313	302	307	294
Broome	702	738	709	699	684	667	676	649
Cattaraugus	849	5.0	404	466	408	458	472	449
Cayuga	769	739	700	703	688	654	649	635
Chautauque	693	698	672	651	639	616	637	607
Chemung	538	532	511	500	516	511	502	452
Chenango	417	380	368	350	346	332	348	325
Clinton	118	172	160	155	151	157	172	170
Columbia	705	663	636	603	549	493	473	453
Cortland	205	249	232	225	231	225	247	239
Delaware	337	257	346	340	331	278	291	275
Dutchess	1.225	1.094	1.080	1.040	1.013	957	945	905
Erie	5.197	5.622	5.910	6.004	5.947	5.673	5.858	5.897
Essex	348	264	251	237	207	190	194	184
Franklin	207	212	256	266	199	192	214	206
Fulton	241	219	261	255	261	252	290	269
Genesee	535	533	533	533	438	454	457	440
Greene	3.6	319	301	288	284	271	277	260
Hamilton	033	032	029	032	032	031	045	047
Herkimer	524	507	479	466	450	395	443	420
Jefferson	666	676	646	636	673	638	648	617
Kings	11.756	11.116	14.421	12.236	12.395	12.385	12.258	11.917
Lewis	103	191	188	182	179	169	191	152
Livingston	672	618	601	574	567	547	536	515
Madison	494	479	461	451	440	424	424	418
Monroe	3.010	3.251	3.141	3.081	3.044	2.967	2.548	2.874
Montgomery	650	623	604	570	516	543	573	547
Nassau								460
New York	45.498	45.191	45.533	45.966	46.385	47.408	46.493	48.356
Niagara	735	773	773	753	748	732	766	734
Oneida	1.319	1.294	1.240	1.208	1.181	1.117	1.313	1.258
Onondaga	1.865	1.840	1.806	1.780	1.848	1.825	1.968	1.911
Ontario	740	710	706	677	680	591	676	539
Oranget	1.147	1.093	1.030	972	910	853	853	811
Orleans	377	363	354	344	336	310	305	295
Oswego	605	584	518	552	544	528	550	530
Otsego	1.33	517	418	477	466	420	461	435
Putnam	178	172	160	157	153	158	163	153
Queens	1.162	1.639	1.643	1.680	1.717	1.929	1.975	1.467
Rensselaer	1.108	1.551	1.450	1.458	1.513	1.477	1.455	1.414
Richmond	352	348	322	336	314	306	301	263
Rockland	339	328	323	313	309	310	336	313
Saratoga	599	580	556	536	521	507	512	485
Schenectady	344	343	347	341	348	338	336	494
Schoharie	265	256	242	234	240	228	234	330
Schuyler	170	164	161	149	151	134	133	222
Seneca	381	364	353	336	332	302	200	137
St. Lawrence	692	1.185	664	660	670	642	653	258
Steuben	672	653	635	635	614	595	615	598
Suffolk	502	508	507	502	506	547	523	528
Sullivan	124	151	128	122	120	118	123	116
Tioga	369	296	311	276	271	259	265	254
Tompkins	269	317	311	303	300	288	331	330
Ulster	654	638	612	597	588	567	579	557
Warren	192	172	140	138	137	154	156	150
Washington	475	461	477	430	430	423	381	353
Wayne	517	596	572	469	543	533	510	491
We-tchester	2.439	2.437	2.595	2.376	2.741	2.792	3.144	2.936
Wyoming	401	312	383	344	333	198	308	258
Yates	235	281	265	256	249	222	219	209

Schedule showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1898, inclusive.

YEAR.	Real.	Personal.	Taxation.
1840.	\$517,723,170	\$181,447,830	\$3,068,408 22
1841.	581,937,885	122,311,644	3,172,355 97
1842.	104,754,089	116,595,233	4,946,457 75
1843.	476,999,430	118,702,064	3,955,180 14
1844.	480,087,609	119,612,343	4,343,101 81
1845.	495,490,181	115,968,885	4,170,527 85
1846.	496,483,411	119,830,226	4,647,461 88
1847.	509,496,825	121,162,301	4,843,575 60
1848.	516,624,833	125,663,318	5,495,458 23
1849.	536,162,901	127,922,685	5,543,951 26
1850.	571,680,807	153,183,483	6,312,787 33
1851.	588,237,812	196,538,363	6,759,486 26
1852.	946,467,907	221,832,950	7,007,656 02
1853.	1,015,762,791	249,720,727	9,826,723 97
1854.	1,091,514,033	272,638,110	9,636,279 63
1855.	1,107,872,715	294,012,564	11,678,015 69
1856.	1,112,183,186	316,504,390	12,743,179 73
1857.	1,111,551,629	319,897,155	15,166,300 19
1858.	1,096,401,124	307,019,165	15,486,583 38
1859.	1,096,606,261	315,108,117	16,353,301 35
1860.	1,119,983,484	320,617,359	18,966,084 50
1861.	1,121,184,480	313,802,682	20,402,276 51
1862.	1,113,779,352	314,111,034	19,456,376 40
1863.	1,161,750,400	339,249,877	23,096,800 66
1864.	1,158,327,371	332,532,314	29,673,943 56
1865.	1,196,403,416	334,826,320	45,961,440 62
1866.	1,227,708,092	436,404,683	40,568,244 69
1867.	1,327,403,896	438,685,254	46,512,921 62
1868.	1,418,182,855	441,987,915	44,226,435 90
1869.	1,532,720,907	434,280,318	46,161,581 50
1870.	1,599,930,166	452,607,732	50,328,694 21
1871.	1,644,879,410	447,248,025	45,674,486 92
1872.	1,622,523,071	437,102,315	63,511,986 12
1873.	1,750,696,918	418,608,355	51,444,586 27
1874.	1,960,852,708	407,437,399	57,811,581 92
1875.	2,106,326,872	357,941,401	56,926,470 69
1876.	2,376,252,178	379,488,146	52,146,866 37
1877.	2,373,408,540	364,960,110	50,237,164 06
1878.	2,333,669,813	352,469,320	48,047,941 97
1879.	2,315,400,526	322,468,712	47,148,475 04
1880.	2,340,325,690	340,921,916	49,117,768 18
1881.	2,432,661,378	351,021,189	49,396,772 55
1882.	2,557,218,440	315,039,065	47,573,590 07
1883.	2,669,173,011	345,418,361	50,996,788 35
1884.	2,762,348,218	332,383,329	53,372,707 00
1885.	2,899,899,062	324,783,321	57,262,650 03
1886.	3,025,229,788	335,893,399	58,110,078 85
1887.	3,122,588,064	346,611,861	57,231,191 56
1888.	3,213,171,201	354,258,556	60,639,806 72
1889.	3,298,323,981	385,329,181	69,553,088 06
1890.	3,397,234,679	382,159,067	60,493,088 17
1891.	3,526,645,815	403,065,694	60,224,324 65
1892.	3,626,645,093	491,673,158	63,668,423 37
1893.	3,761,679,384	540,708,085	66,771,517 50
1894.	3,841,582,748	562,193,379	67,166,689 60
1895.	3,908,853,377	541,621,122	72,557,935 54
1896.	4,041,896,586	544,311,567	71,553,455 96
1897.	4,349,801,526	649,364,694	80,966,704 58
1898.	4,418,848,496	758,581,839	*

* Returns incomplete.

PERCENTAGE PAID BY REAL AND PERSONAL.

The annexed table shows the amount of State tax paid by the real and personal in each year from 1867 to 1899, both inclusive, the amount of State tax levied, and the percentage of tax paid by the real and personal in each of the years named.

YEAR.	State tax levied for all purposes.	Tax paid by real estate.	Tax paid by personal.	Per cent. paid by real estate.	Per cent. paid by personal property.
1867.....	\$12,647,218 71	\$9,439,644 00	\$3,207,574 00	74.61	25.39
1868.....	10,243,317 01	7,352,483 00	2,890,834 00	77.64	22.36
1869.....	10,463,179 83	7,996,377 00	2,466,802 00	76.43	23.57
1870.....	14,285,976 55	11,067,232 00	3,218,744 00	77.47	22.53
1871.....	11,613,943 51	8,962,803 00	2,700,141 00	75.68	24.32
1872.....	19,350,882 30	15,590,096 00	4,190,786 00	78.60	21.40
1873.....	14,800,938 38	11,712,905 00	3,088,033 00	79.13	20.87
1874.....	15,727,482 08	14,366,680 61	1,188,801 00	79.78	20.22
1875.....	14,306,680 61	11,522,116 00	2,684,564 00	81.11	18.87
1876.....	8,529,174 22	7,416,774 00	1,112,400 00	86.96	13.04
1877.....	8,746,511 01	7,527,319 00	1,199,192 00	87.94	12.06
1878.....	7,941,397 94	6,983,964 00	958,433 00	87.94	12.06
1879.....	7,690,416 84	6,671,331 00	1,019,085 00	86.75	13.25
1880.....	9,232,543 23	8,168,902 00	1,126,640 00	87.78	12.22
1881.....	6,032,826 81	5,165,753 00	867,074 00	85.63	14.37
1882.....	6,320,023 29	5,969,669 00	860,353 00	87.40	12.60
1883.....	9,334,856 21	8,310,959 00	1,023,897 00	89.04	10.96
1884.....	7,632,672 78	6,960,928 00	771,744 00	90.06	9.94
1885.....	9,160,405 11	8,176,551 00	983,854 00	89.66	10.34
1886.....	9,512,112 91	8,554,716 00	958,396 00	89.93	10.07
1887.....	9,075,046 81	8,168,130 00	907,916 00	90.00	10.00
1888.....	9,689,303 85	8,181,180 00	908,123 00	90.00	10.00
1889.....	12,557,352 14	11,370,362 62	1,186,989 11	90.07	9.93
1890.....	8,619,748 17	7,718,122 51	901,625 66	89.54	10.46
1891.....	5,196,666 40	4,617,353 45	579,313 97	89.89	10.11
1892.....	7,784,848 16	6,982,758 71	802,089 45	89.70	10.30
1893.....	10,418,192 08	9,168,006 96	1,250,185 12	88.06	11.94
1894.....	9,600,231 79	8,374,350 39	1,225,881 40	87.83	12.17
1895.....	13,906,346 23	12,447,444 81	1,458,901 41	88.79	11.21
1896.....	11,751,537 71	10,514,315 58	1,237,222 13	89.48	10.52
1897.....	12,083,651 80	10,790,675 56	1,243,976 24	89.67	10.33
1898.....	10,189,110 93	9,047,537 18	1,141,573 75	88.80	11.20
1899.....	12,640,228 09	10,960,678 23	1,619,549 77	86.95	13.05

SCHEDULE showing the rate of State tax on each dollar of the aggregate valuation of property from 1816 to 1899.

	Mill's.
1816.....	2
1817.....	2
1818.....	3
1819.....	1
1820.....	1
1821.....	1
1822.....	1
1823.....	1
1824.....	1
1825.....	$\frac{1}{2}$
1826.....	$\frac{1}{2}$
1842.....	1
1843.....	1
1844.....	1 $\frac{1}{10}$
1845.....	$\frac{8}{10}$
1846.....	$\frac{8}{10}$
1847.....	$\frac{1}{2}$
1848.....	$\frac{1}{2}$
1849.....	$\frac{1}{3}$
1850.....	$\frac{1}{2}$
1851.....	$\frac{1}{2}$
1852.....	$\frac{1}{4}$
1858.....	1
1854.....	$\frac{3}{4}$
1855.....	1 $\frac{1}{4}$
1856.....	1 $\frac{3}{4}$
1857.....	3
1858.....	2 $\frac{1}{2}$
1859.....	2 $\frac{1}{2}$
1860.....	3 $\frac{5}{8}$
1861.....	3 $\frac{7}{8}$
1862.....	4 $\frac{1}{4}$
1863.....	5
1864.....	5 $\frac{1}{2}$
1865.....	4 $\frac{11}{10}$
1866.....	5 $\frac{1}{10}$

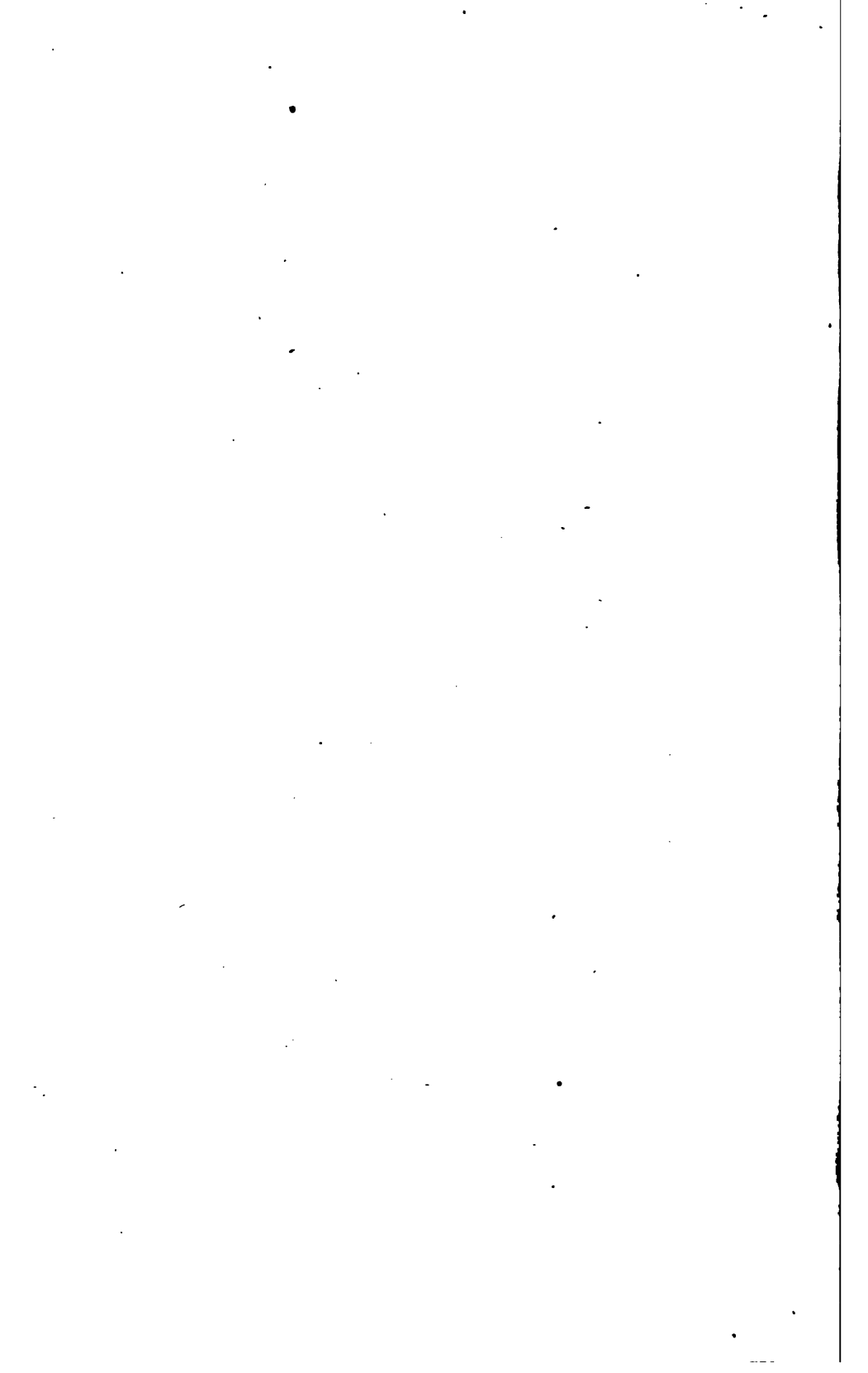
	Mills.
1867.....	7 $\frac{1}{2}$
1868.....	5 $\frac{1}{2}$
1869.....	5 $\frac{1}{2}$
1870.....	7 $\frac{11}{16}$
1871.....	5 $\frac{7}{16}$
1872.....	9 $\frac{1}{2}$
1873.....	6 $\frac{25}{100}$
1874.....	7 $\frac{1}{2}$
1875.....	6
1876.....	8 $\frac{1}{4}$
1877.....	8 $\frac{1}{2}$
1878.....	2 $\frac{2}{10}$
1879.....	2 $\frac{882}{1000}$
1880.....	8 $\frac{1}{2}$
1881.....	2 $\frac{1}{2}$
1882.....	2 $\frac{45}{100}$
1883.....	3 $\frac{1}{2}$
1884.....	2 $\frac{23}{100}$
1885.....	2 $\frac{26}{100}$
1886.....	2 $\frac{25}{100}$
1887.....	2 $\frac{7}{10}$
1888.....	2 $\frac{62}{100}$
1889.....	3 $\frac{52}{100}$
1890.....	2 $\frac{24}{100}$
1891.....	1 $\frac{1}{2}$
1892.....	1 $\frac{28}{100}$
1893.....	2 $\frac{58}{100}$
1894.....	2 $\frac{18}{100}$
1895.....	8 $\frac{24}{100}$
1896.....	2 $\frac{62}{100}$
1897.....	2 $\frac{67}{100}$
1898.....	2 $\frac{8}{100}$
1899.....	2 $\frac{42}{100}$

22 REPORT OF THE STATE BOARD OF TAX COMMISSIONERS.

Statement showing the total capital stock, surplus, etc., of the various banks in the several counties of the State as returned for the year 1899.

COUNTIES.	Capital.	Surplus.	Undivided profits.	Reported market or estimated value.	Assessed value real.	Assessed value personal.
Albany	\$2,600,000	\$1,852,000	\$1,112,625	\$5,427,500	\$632,915	\$4,223,000
Allegany	590,000	182,087	81,857	670,500	40,700	551,500
Broome	400,000	212,000	87,183	910,000	101,940	675,000
Cattaraugus	610,000	522,800	127,779	1,080,500	76,690	522,669
Cayuga	605,000	210,200	46,968	608,000	84,300	466,350
Chautauqua	788,800	995,210	237,226	1,178,250	55,340	709,750
Cnemung	700,000	396,000	347,368	1,105,000	21,500	598,000
Chemango	600,000	255,000	194,158	995,000	43,695	695,000
Clinton	500,000	112,500	48,457	600,000	43,122	160,000
Columbia	900,000	160,000	14,779	925,500	111,700	859,000
Cortland	575,000	156,000	111,548	752,500	91,250	499,860
Delaware	315,000	107,000	27,887	354,500	3,500	236,750
Dutchess	2,015,000	637,399	333,946	2,681,916	229,500	2,169,000
Erie	4,640,000	2,880,812	831,716	6,647,000	1,511,057	3,819,833
Essex	300,000	29,529	64,414	312,500	13,000	244,500
Franklin	375,000	86,000	64,287	512,500	34,500	305,500
Fulton	505,000	300,000	96,973	906,500	60,900	564,500
Genesee	475,000	55,188	135,26	575,000	82,521	281,800
Greene	400,000	200,000	95,650	610,000	21,000	445,500
Hamilton .....	.....	.....	.....	.....	.....	.....
Herkimer	995,000	177,919	188,295	1,185,000	107,305	890,270
Jefferson	888,240	178,760	365,147	1,278,805	69,358	922,093
Lewis	100,000	20,000	146,116	135,000	12,400	135,000
Livingston	380,000	79,400	32,341	378,000	17,500	345,000
Madison	475,000	91,550	65,108	543,500	34,600	239,000
Monroe	1,750,000	1,395,000	287,730	2,630,000	870,975	1,756,825
Montgomery	1,350,000	330,310	608,641	2,150,500	110,730	1,813,000
Nassau	190,000	71,000	54,904	255,000	20,000	91,150
Niagara	700,000	141,825	159,295	775,000	38,285	612,500
Oneida	2,680,000	450,778	700,376	3,581,000	283,050	2,964,419
Onondaga	2,025,000	952,000	485,722	2,798,250	308,700	2,791,800
Ontario	450,000	142,400	60,299	450,000	29,600	318,000
Orange	1,825,400	371,800	436,537	2,412,040	143,950	1,566,760
Orleans	200,000	38,500	60,972	215,000	20,340	65,000
Oswego	467,500	151,350	110,337	557,500	52,750	356,375
Otsego	330,000	400,700	156,693	1,152,000	57,854	729,343
Putnam	250,000	50,900	120,980	333,000	5,000	220,000
Rensselaer	1,860,000	1,106,500	422,670	2,858,000	349,800	2,436,113
Rockland	150,000	38,500	109,453	172,500	21,000	159,500
Saratoga	585,000	385,500	186,361	769,700	113,725	464,800
Schenectady	300,000	60,000	218,079	567,640	28,000	251,000
Schoharie	260,400	65,700	74,907	724,750	26,648	264,473
Schuyler .....	.....	.....	.....	.....	.....	.....
Seneca	200,000	60,000	18,981	200,000	25,000	175,000
St. Lawrence	573,400	188,500	98,728	641,000	69,000	506,500
Steuben	275,000	186,500	38,557	431,696	29,800	206,940
Suffolk	515,000	219,195	61,558	722,250	34,000	515,100
Sullivan	100,000	30,500	27,827	100,000	4,000	55,000
Tioga	375,000	72,000	38,904	410,000	11,500	335,000
Tompkins	400,000	100,000	98,470	542,500	15,000	385,000
Ulster	1,525,000	353,000	142,051	1,782,500	171,750	1,400,000
Warren	348,400	60,448	254,834	389,300	34,800	1,405,685
Washington	710,000	144,800	158,200	984,000	38,900	823,400
Wayne	1,000,000	111,000	29,223	990,000	11,800	718,627
Westchester	1,040,000	401,000	536,667	1,487,500	284,600	1,064,500
Wyoming	280,000	48,500	13,042	280,000	31,710	219,288
Yates	250,000	15,400	50,289	270,000	58,378	175,000
Total	\$44,464,940	\$17,283,745	\$10,757,683	\$62,819,967	\$6,865,738	\$43,543,809
Borough Manhattan	\$62,622,700	.....	.....	\$105,194,969	\$90,835,128	\$71,091,433
" The Bronx	150,000	.....	.....	164,000	10,000	90,000
" Brooklyn	8,932,000	.....	.....	7,410,028	1,154,128	4,344,473
" Queens	250,000	.....	.....	271,900	79,900	260,300
" Richmond	125,000	.....	.....	180,000	19,500	158,740
Total City of New York	\$67,099,700	.....	.....	\$113,220,897	\$31,045,651	\$75,804,006

APPENDIX.



Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalised value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Albany.....	.....	\$59,418,890 00		\$56,433,957 00		\$7,417,900
Cohoes.....	.....	10,598,535 00		10,328,836 00		1,064,850
Watervliet.....	.....	4,414,186 00		4,200,306 00		132,500
Berne.....	38,315	756,830 00		359,696 00		19,950
Bethlehem.....	30,773	2,403,813 00		3,615,685 00		62,350
Coeymans.....	29,767	1,383,070 00		2,145,890 00		110,450
Colonie.....	34,320	5,043,401 05		4,530,872 05		411,760
Green Island.....	.....	2,223,164 68		2,146,000 68		39,000
Guiderland.....	35,562	1,374,100 00		1,666,133 00		79,200
Knox.....	25,410	582,100 00		589,340 00		30,200
New Scotland.....	35,942	1,387,150 00		2,225,418 00		95,600
Rensselaerville.....	36,261	777,760 00		850,695 00		67,725
Westerlo.....	35,491	703,800 00		973,971 00		31,450
Total.....	301,841	\$91,066,799 73		\$91,066,799 73		\$9,562,940

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Albany.....	\$659,350	\$6,758,555	\$63,192,512 00	\$1,096,678 30	\$392,494 75
Cohoes.....	1,064,850	11,893,686 00	858 75	48,894 90
Watervliet.....	132,500	4,332,806 00	1,368 83	17,812 15
Berne.....	19,950	879,646 00	3,225 56	3,616 23
Bethlehem.....	62,350	3,678,035 00	9,507 16	15,120 39
Coeymans.....	110,450	2,256,340 00	1,689 44	9,275 81
Colonie.....	411,760	4,942,632 05	11,080 87	18,519 14
Green Island.....	39,000	2,185,000 68	493 85	8,982 53
Guilderland.....	79,200	1,745,333 00	3,072 21	7,175 06
Knox.....	30,200	619,540 00	1,055 80	2,546 93
New Scotland.....	95,600	2,321,018 00	6,200 54	9,541 69
Rensselaerville.....	67,725	918,420 00	2,576 96	3,775 63
Westerlo.....	31,450	1,005,421 00	2,388 31	4,133 28
Total	\$659,350	\$8,908,590	\$99,970,389 73	\$1,140,196 58	\$411,888 48

STATE BOARD OF TAX COMMISSIONERS.

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Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.—(Concluded.)

CITIES AND TOWNS.	Amount of state tax for schools.	Amount of State taxes for canal and general purposes, also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Albany	\$46,595 79	\$99,561 38	\$1,505,330 22	{ .0226 .016 .02011 .0066 .0064 .0114 .0134 .0108 .0075 .0064 .0098 .0082 .0142 .01 .013
Cohoes	8,679 40	18,545 29	76,978 34	
Watervliet	3,161 86	6,755 95	29,098 79	
Berne	641 92	1,371 59	8,855 29	
Bethlehem	2,684 04	5,734 99	38,046 58	
Coeymans	1,646 56	3,518 21	16,130 02	
Colonie	3,606 88	7,706 82	40,913 71	
Green Island	1,594 50	3,406 97	14,477 85	
Guilderland	1,273 65	2,721 42	14,242 34	
Knox	452 11	966 02	5,020 86	
New Scotland	1,693 76	3,619 06	21,055 05	
Rensselaerville	670 21	1,432 05	8,454 85	
Westerlo	733 70	1,567 71	8,823 00	
Total	\$73,434 38	\$156,907 46	\$1,782,426 90	.....

I, Luther C. Warner, Clerk of the Board of Supervisors of the county of Albany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

LUTHER C. WARNER, *Clerk*.

P. O. address, City Hall, Albany, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Allegany, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.			Total assessed value of personal property.		
Alfred.....	19,300	\$391,450			\$483,035			\$45,250		
Allen	22,764	248,350			291,071			9,559		
Alma	23,319	286,883			321,342			9,080		
Almond	27,374	446,485			626,371			32,910		
Amity.....	21,960	759,343			670,281			149,115		
Andover.....	23,756	559,570			610,367			52,430		
Angelica	22,740	506,583			547,556			80,360		
Belfast	21,988	416,944			455,924			41,425		
Birdsall	22,267	216,901			216,508			12,350		
Bolivar	22,600	589,175			585,107			39,850		
Burns	15,482	506,583			372,362			80,899		
Caneadea	21,950	442,131			470,826			15,175		
Centerville.....	22,000	327,810			340,000			6,800		
Clarksville.....	22,805	302,330			332,418			13,675		
Cuba.....	22,150	991,015			827,717			266,185		
Friendship	22,760	815,283			711,214			378,733		
Genesee	22,905	340,645			400,947			21,000		
Granger	20,450	278,353			299,190			12,730		
Grove	21,070	303,140			291,058			2,100		
Hume	24,274	713,272			604,115			65,302		

Independence	21,572	386,575	339,212	33,315
New Hudson	22,200	342,717	364,209	55,970
Rushford	22,350	471,125	492,196	77,825
Scio	22,289	427,189	580,951	59,450
Ward	17,455	204,888	208,059	3,882
Wellsville	22,647	1,408,162	1,181,484	412,627
West Almond	22,109	184,058	258,898	10,975
Willing	22,150	273,274	244,099	17,100
Wirt	22,860	463,687	513,849	26,370
Total	639,476	\$13,608,866	\$13,608,866	\$2,031,784

Statement of the aggregate valuations of real and personal estate of the county of Allegany, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Alfred	\$45,250	\$538,285		\$2,730 12	\$1,577 85
Allen	9,550	300,621		1,009 14	899 33
Alma	9,080	330,422		999 81	986 89
Almond	32,910	658,281		1,675 81	1,961 96
Amity	149,115	819,396		6,775 63	2,445 42
Andover	52,430	662,797		1,437 46	1,979 60
Angelica	80,260	627,816		4,738 76	1,875 13
Belfast	41,425	497,349		3,551 82	1,485 45
Birdsall	12,350	228,858		908 94	677 67
Bolivar	39,350	624,457		935 74	1,839 26
Burns	80,890	453,252		487 33	1,353 75
Caneadea	15,175	486,001		5,586 39	1,451 56
Centerville	6,800	346,800		1,893 03	1,034 80
Clarksville	13,675	346,093		2,452 46	1,033 69
Cuba	266,185	1,093,902		4,142 74	3,267 20
Friendship	378,733	1,089,947		1,952 70	3,255 39
Genesee	21,000	421,947		2,471 89	1,260 25
Granger	12,790	311,980		1,863 94	931 80
Grove	2,100	298,158		1,225 05	875 59
Hume	65,202	669,317		6,349 17	1,992 48
Independence	33,315	372,527		1,150 50	1,120 35
New Hudson	55,970	420,179		966 10	1,268 87
Rushford	77,825	570,021		1,294 87	1,702 51

Seio .....	.....	59,450	640,401	4,129 74	1,910 62
Ward .....	.....	3,882	211,941	683 88	633 01
Wellsville .....	.....	412,627	1,594,111	1,195 42	4,761 20
West Almond .....	.....	10,975	269,878	752 58	806 04
Willing .....	.....	17,100	231,199	1,625 73	690 53
Wirt .....	.....	26,370	539,719	1,512 72	1,616 25
Total .....	.....	\$2,031,784	\$15,640,650	\$65,998 97	\$46,679 45

he aggregate valuations of real and personal estate in the county of Allegany, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Alfred.....	\$408 85	\$877 40	\$5,594 22	.01281021
Allen	232 66	499 29	2,640 42	.0109381
Alma	255 72	548 78	2,791 20	.00948091
Almond	509 45	1,093 81	5,240 58	.01093155
Amity.....	634 14	1,360 89	11,216 08	.01234628
Andover.....	512 95	1,100 81	5,030 82	.0082203
Angelica.....	485 87	1,042 71	8,142 47	.01387504
Belfast	384 90	826 02	6,248 19	.01363135
Birdsall	177 12	380 10	2,143 88	.00935145
Bolivar	483 27	1,037 13	4,295 40	.00683409
Burns	350 78	752 78	2,944 64	.00532465
Caneadea.....	376 12	807 17	8,221 24	.01797155
Centerville.....	268 39	575 98	3,772 20	.0112734
Clarksville.....	267 85	574 81	4,328 81	.01369855
Cuba.....	846 58	1,816 81	10,073 33	.00801251
Friendship.....	843 52	1,810 24	7,801 85	.00658465
Genesee	826 55	700 79	4,758 98	.0131593
Granger	241 45	518 15	3,055 34	.0107168
Grove	236 88	486 89	2,814 41	.009220318
Hume	517 99	1,111 63	9,971 27	.01189216

Independence	288 30	618 71	3,177 86	.00859136
New Hudson	325 18	697 85	3,243 00	.0081842
Rushford	441 15	946 72	4,385 25	.00798843
Scio.....	495 61	1,083 61	7,599 58	.01561645
Ward	164 02	352 00	1,832 91	.00877956
Wellsville	1,233 70	2,647 58	9,837 90	.0054081
West Almond.....	208 86	448 22	2,215 70	.0113609
Willing.....	178 93	383 99	2,879 18	.00991542
Wirt.....	417 70	896 39	4,448 06	.00906641
Total.....	\$12,104 49	\$25,976 76	\$150,759 67	.....

I, Charles Stillman, Clerk of the Board of Supervisors of the county of Allegany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

CHARLES STILLMAN, *Clerk*.
P. O. address, Alfred, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Broome, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Binghamton, city.....	5,741	\$18,935,255	\$19,533,051	\$2,234,030
Barker	24,859	630,160	625,800	38,850
Binghamton	15,955	303,981	288,400	5,650
Chenango.....	21,090	728,887	687,700	106,300
Colesville	47,179	1,173,469	1,159,500	89,450
Conklin	15,029	668,500	596,735	20,175
Dickinson	4,006	442,050	363,500	85,250
Fenton.....	19,576	576,518	554,700	15,400
Kirkwood	18,789	702,420	652,200	17,980
Lisle	28,646	689,695	630,800	68,050
Maine	28,349	548,190	482,800	52,100
Nanticoke	15,361	196,010	198,600	25,200
Sanford	55,400	1,363,545	1,249,600	125,000
Triangle	25,266	689,195	627,700	66,625
Union	20,812	2,156,160	2,156,160	151,965
Vestal	32,257	735,861	722,900	36,183
Windsor.....	54,573	1,173,550	1,133,300	83,375
Total	482,888	\$31,713,446	\$31,713,446	\$3,231,588

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Binghamton, city.....	\$100,000	\$2,134,030	\$21,717,081	\$43,952 95	\$83,610 76
Barker	38,850	664,650	1,566 08	2,558 90
Binghamton	5,650	294,050	907 86	1,132 09
Chenango	106,800	794,000	1,231 08	3,056 90
Colesville	89,450	1,248,950	4,092 04	4,808 46
Conklin	20,175	616,910	1,239 67	2,375 10
Dickinson	85,250	448,750	595 83	1,727 69
Fenton	15,400	570,100	2,345 50	2,194 89
Kirkwood	17,980	670,180	1,589 84	2,580 19
Lisle	68,050	693,850	1,593 77	2,690 57
Maine	52,100	534,900	1,660 85	2,059 36
Nanticoke	25,200	223,800	1,211 94	861 63
Sanford	125,000	1,374,600	5,705 14	5,392 21
Triangle	66,625	694,325	1,905 58	2,673 15
Union	151,965	2,308,135	7,392 17	8,886 28
Vestal	36,188	759,088	5,469 45	2,922 49
Windor	83,375	1,216,675	5,476 57	4,684 20
Total	\$100,000	\$3,121,588	\$34,885,034	\$87,836 32	\$184,114 87

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and others' inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Binghamton, city	\$16,641 34	\$35,940 69	\$180,145 74	{ .00385
Barker	509 31	1,099 97	5,734 36	.0086
Binghamton	225 32	486 64	2,751 91	.0090
Chenango	608 42	1,314 04	6,310 44	.0075
Colesville	957 04	2,066 95	11,324 49	.0095
Conklin	472 72	1,020 95	5,108 44	.0075
Dickinson	343 87	742 66	3,410 05	.0065
Fenton	436 85	943 49	5,920 73	.0101
Kirkwood	513 54	1,109 12	5,792 69	.0081
Lisle	535 52	1,156 56	5,976 42	.0080
Maine	409 88	885 23	5,015 32	.0084
Nanticoke	171 50	370 38	2,615 45	.0120
Sanford	1,053 33	2,274 89	14,325 57	.0097
Triangle	532 05	1,149 07	6,259 85	.0083
Union	1,763 67	3,819 83	21,766 95	.0095
Vestal	581 67	1,256 25	10,329 86	.0133
Windsor	932 32	2,013 54	13,106 63	.0105
Total	\$26,693 35	\$57,650 26	\$306,294 80	.....

I, Arthur W. T. Back, Clerk of the Board of Supervisors of the county of Broome, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

ARTHUR W. T. BACK, Clerk.
P. O. address, Binghamton, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Callataugus, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Allegany	44,989	\$1,446,510	\$1,509,510	\$59,930
Ashford	33,799	646,768	630,768	41,759
Carrollton	26,872	607,958	657,958	2,275
Coldspring	18,787	280,012	280,012	16,675
Conewango	22,846	528,037	499,037	79,100
Dayton	23,137	573,883	549,883	40,670
East Otto	25,236	452,910	442,910	47,650
Elko	14,393	115,666	104,666	5,400
Ellicottville	28,459	667,223	708,222	88,700
Farmersville	29,443	564,070	575,070	35,220
Franklinville	31,804	1,030,804	1,019,894	320,490
Freedom	25,998	622,784	598,784	54,450
Great Valley	33,715	533,894	519,894	14,350
Hinsdale	24,786	704,755	687,755	28,609
Humphrey	22,583	258,567	250,567	8,050
Ischua	20,540	386,660	384,660	32,600
Leon	23,023	398,958	383,958	37,410
Little Valley	18,968	528,012	524,012	52,300
London	31,107	304,870	303,870	12,050
Machias	25,890	668,860	661,860	52,220
Mansfield	24,821	456,892	460,892	32,960

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Napoli	28,063	\$286,466	\$320,466	\$9,950
New Albion	22,988	626,676	624,676	46,485
Olean, town	21,086	2,679,029	2,743,029	13,100
Olean, city	760	3,053,675	3,107,675	515,830
Otto	20,104	398,069	386,069	39,150
Perrysburg	18,328	417,991	397,991	66,325
Persia	13,296	462,204	470,204	48,150
Portville	28,106	539,933	548,933	74,507
Randolph	23,040	634,775	679,775	207,485
Red House	36,392	225,511	194,511	5,690
Salamanca	11,837	1,074,936	988,936	112,799
South Valley	28,356	127,930	126,930	3,925
Yorkshire	23,580	596,740	549,740	69,070
Total	802,122	\$22,893,027	\$22,893,027	\$2,260,616

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Allegany	\$50,230	\$1,559,740	\$2,339.10	\$4,706.59
Ashford	41,750	672,518	2,586.40	2,029.36
Carrollton	2,275	660,233	3,491.52	1,992.29
Cold Spring	16,675	296,687	646.54	895.27
Conewango	79,100	578,137	2,626.84	1,744.56
Dayton	40,670	590,553	1,950.48	1,782.01
East Otto	47,650	490,560	1,092.87	1,480.28
Elko	5,400	110,066	2,654.36	332.12
Ellicottville	88,700	796,922	1,207.37	2,404.75
Farmersville	35,220	610,290	1,376.48	1,841.57
Franklinville	320,490	1,340,294	4,314.31	4,044.40
Freedom	54,450	653,234	1,025.48	1,971.16
Great Valley	14,350	534,244	1,451.31	1,612.10
Hinsdale	28,600	716,355	1,732.72	2,161.63
Humphrey	3,050	253,617	1,345.81	755.29
Ischua	32,600	417,260	1,728.99	1,259.10
Leon	37,410	421,368	2,260.85	1,271.49
Little Valley	52,300	576,312	2,781.16	1,739.04
London	12,050	315,920	1,294.68	953.30
Machias	52,320	714,180	1,257.24	2,155.06

Statement of the aggregate valuations of real and personal estate in the county of Gallataugus, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Mansfield	\$33,960	\$493,852	\$1,831 51	\$1,490 23
Napoli	9,950	330,416	1,410 84	997 08
New Albion	46,485	671,161	1,950 99	2,025 25
Olean, town	13,100	2,756,129	7,535 60	8,316 74
Olean city	515,830	3,628,505	2,422 86	10,934 10
Otto	39,150	425,219	1,966 56	1,283 11
Perrysburg	66,225	464,216	1,178 35	1,400 79
Persia	48,150	518,354	2,686 00	1,564 15
Hortville	74,507	623,440	1,446 94	1,881 26
Randolph	207,485	887,260	4,841 05	2,677 34
Red House	5,690	200,201	3,214 07	604 11
Salamancas	112,799	1,101,735	5,972 54	3,324 53
South Valley	3,925	130,855	999 21	894 86
Yorkshire	69,076	618,810	2,025 74	1,867 28
Total	\$2,260,616	\$25,153,648	\$78,646 77	\$75,902 14

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Allegany	\$1,143 45	\$2,459 10	\$10,648 24	.007078
Ashford	493 02	1,060 30	6,169 08	.00391
Carrollton	484 02	1,040 93	7,008 76	.01149
Coldspring	217 50	467 76	2,227 07	.007503
Conewango	428 83	911 50	5,706 73	.003399
Dayton	432 94	931 08	5,096 51	.003298
East Otto	359 63	773 43	3,706 21	.00726
Elko	80 69	173 54	3,240 71	.02655
Ellicottville	584 22	1,256 44	5,452 78	.00723
Farmersville	447 40	962 20	4,627 65	.0077
Franklinville	982 57	2,113 12	11,454 40	.008474
Freedom	478 89	1,029 90	4,505 43	.00666
Great Valley	391 66	842 30	4,297 37	.007888
Hinsdale	525 16	1,129 42	5,548 93	.00754
Humphrey	185 93	399 86	2,696 89	.01033
Ischua	305 89	657 86	3,951 84	.00389
Leon	308 91	664 34	4,505 59	.01033
Little Valley	422 49	998 63	5,851 82	.01008
London	281 60	498 09	2,977 67	.0094
Machias	528 57	1,125 99	5,061 86	.00599
Mansfield	362 04	778 62	4,462 39	.0091

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Napoli	\$242 23	\$520 95	\$3,171 05	.01068
New Albion	492 03	1,058 17	5,526 44	.008381
Olean, town	2,090 52	4,345 36	22,218 22	.003207
Olean, city	2,656 39	5,712 86	21,726 21	.006087
Otto	311 73	670 41	4,231 31	.00968
Perryburg	340 32	731 89	3,651 35	.007503
Persia	380 01	817 25	5,447 41	.010668
Portville	457 04	982 93	4,768 17	.00776
Randolph	650 45	1,398 87	9,567 71	.01136
Red House	146 77	315 64	4,280 59	.01847
Salamanca	307 68	1,787 02	11,841 77	.010027
South Valley	95 93	206 31	1,696 31	.012364
Yorkshire	453 65	975 63	5,822 30	.0807
Total	\$18,440 16	\$39,657 70	\$212,646 77	.

I, O. D. Sprague, Clerk of the Board of Supervisors of the county of Cattaraugus, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

O. D. SPRAGUE, *Clerk.*
P. O. address, Perryburg, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Cayuga, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Auburn	5,080	\$12,369,810	\$10,880,120	\$1,441,077
Aurelius	18,594	1,159,080	1,219,468	110,180
Brutus	13,058	1,681,733	1,405,525	205,650
Cato	19,458	898,860	919,713	61,090
Conquest	21,375	755,670	756,435	44,525
Fleming	13,359	582,350	708,894	32,575
Genoa	24,075	747,715	1,129,123	52,000
Ira	21,925	750,845	754,223	36,810
Ledyard	22,152	907,300	1,092,479	159,850
Locke	14,336	440,790	504,395	70,000
Mentz	10,206	954,585	949,385	94,990
Monteuma	10,578	547,559	636,920	11,535
Moravia	17,720	1,094,660	1,042,117	289,625
Niles	23,379	702,700	738,959	56,565
Owasco	12,481	729,930	656,937	59,880
Scipio	21,892	799,455	1,092,055	113,525
Sempronius	17,381	382,290	372,350	74,740
Sennett	17,518	985,037	1,002,619	57,950
Springport	13,366	731,085	998,369	59,900
Sterling	26,772	1,047,310	928,126	51,635

Statement of the aggregate valuations of real and personal estate in the county of Clayuga, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Summerhill	14,868	\$315,283	\$313,392	\$27,075
Throop	11,252	477,620	573,570	29,350
Venice	24,128	690,975	949,883	91,400
Victory	20,864	583,175	661,820	68,025
Total	415,102	\$80,285,317	\$80,285,317	\$3,299,442

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Auburn	\$1,441,077	\$19,271,197	\$57,813 28	\$22,447 45
Aurelius	110,180	1,329,648	1,626 05	2,454 40
Brutus	205,650	1,611,175	6,120 27	2,982 12
Cato	61,090	980,803	5,101 97	1,815 36
Conquest	44,525	800,950	3,417 19	1,482 52
Fleming	32,575	741,469	1,050 62	1,368 88
Genoa	52,000	1,181,123	3,603 21	2,180 23
Ira	36,810	791,033	1,505 08	1,464 12
Ledyard	159,850	1,252,329	1,544 20	2,811 69
Locke	70,000	574,395	2,441 10	1,060 26
Mentz	94,990	1,044,325	4,240 35	1,932 93
Montezuma	11,525	648,445	1,227 54	1,200 19
Moravia	289,625	1,831,742	3,767 08	2,458 25
Niles	56,565	795,524	2,927 03	1,468 45
Owasco	59,380	716,317	2,179 98	1,322 24
Scipio	113,525	1,205,580	1,251 77	2,325 38
Sempronius	74,740	447,090	1,101 97	825 27
Sennett	57,950	1,060,569	1,309 01	1,963 00
Springport	59,900	1,058,269	2,404 72	1,953 45
Sterling	51,685	979,761	2,488 90	1,813 43

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.—(Continued.)

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes	Amount of county taxes.
Summerhill.	\$27,075	\$340,467	\$1,638 99	\$628 45
Throop.	29,350	601,920	2,128 83	1,102 61
Venice.	91,400	1,041,283	6,358 75	1,922 09
Victory.	68,025	729,345	2,014 15	1,349 93
Total	\$8,299,442	\$33,534,759	\$118,652 04	\$61,732 69

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- ers' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Anburn	\$9,409 48	\$20,119 57	\$109,789 78	.008
Aurelius.....	1,019 57	2,180 06	7,280 08	.00574
Brutus	1,235 44	2,641 62	12,979 45	{ .00733
Cato	752 07	1,608 09	9,377 49	{ .0064
Conquest	614 16	1,313 22	6,827 09	.00964
Fleming	568 55	1,215 70	4,203 75	.00854
Genoa.....	905 68	1,936 54	8,625 66	.00884
Ira	606 56	1,296 95	4,872 71	.001076
Ledyard.....	960 28	2,053 29	6,869 45	.00620
Locke	440 44	941 77	4,883 57	.00644
Mentz	800 78	1,712 25	8,686 31	.00956
Montezuma	497 22	1,063 17	3,988 12	{ .00816
Moravia	1,021 17	2,183 50	9,430 00	{ .00833
Niles	610 00	1,304 32	5,609 80	.00714
Owasco	549 27	1,174 45	5,225 94	.00684
Scipio.....	924 43	1,976 65	6,378 23	.00740
Sempronius	342 33	733 04	3,003 11	.00662
Sennett	813 24	1,738 89	5,824 14	.007
Springport.....	811 47	1,735 12	6,904 76	.00656
Sterling	751 28	1,606 39	6,655 00	.00874
				.00608

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Summerhill	\$261 07	\$558 22	\$3, 086 73	.009
Throop	461 55	986 89	4, 679 83	.00924
Venice	798 45	1, 707 26	10, 781 55	.01378
Victory	559 26	1, 195 82	5, 119 16	.00788
Total	\$25, 714 25	\$54, 982 78	\$260, 981 76	.....

I, John G. Hosmer, Clerk of the Board of Supervisors of the county of Cayuga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1889.

JOHN HOSMER, *Clerk*,

P. O. address, Auburn, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Chautauqua, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.			Total assessed value of personal property.
Arkwright	22,083	\$314,227			\$309,501			\$24,800
Busti	30,168	964,931			970,402			21,865
Carroll	20,658	456,470			448,186			60,940
Charlotte	28,780	478,109			459,133			30,200
Chautauqua	41,318	1,786,965			1,735,899			155,560
Cherry Creek	22,957	422,417			478,873			39,600
Clymer	21,985	480,860			425,413			62,010
Dunkirk	6,632	2,810,318			2,844,736			293,865
Ellery	30,098	829,010			847,511			94,710
Ellicott	19,065	1,329,867			1,263,306			42,750
Ellington	23,081	375,110			423,891			61,990
French Creek	21,832	347,370			287,208			14,750
Gerry	21,992	473,709			438,539			46,770
Hanover	30,402	1,801,344			1,823,673			174,280
Harmony	54,734	1,106,971			1,148,225			147,205
Jamestown	4,364	9,933,139			10,203,996			798,460
Kiantone	11,456	350,244			263,864			20,000
Mina	22,028	367,272			374,383			34,975
Poland	22,447	560,485			571,749			44,790
Pomfret	26,491	2,315,360			2,291,821			256,620
Portland	21,347	1,406,143			1,529,473			171,240

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Ripley.....	30,761	\$1,294,040	\$1,264,853	\$146,650
Sheridan.....	22,675	1,298,575	1,169,402	53,600
Sherman.....	22,980	668,578	709,096	93,250
Stockton.....	29,037	701,651	658,860	79,540
Villanova.....	22,826	414,675	418,978	50,870
Westfield.....	29,341	1,949,711	1,761,018	288,925
Total.....	656,538	\$35,121,486	\$35,121,486	\$3,266,215

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Arkwright.....	\$24, 800	\$334, 301	\$2, 676 46	\$550 40
Busti.....	27, 865	998, 267	4, 011 38	1, 648 57
Carroll.....	60, 940	509, 126	2, 889 93	838 24
Charlotte.....	30, 200	489, 333	3, 152 73	805 65
Chautauqua.....	155, 560	1, 891, 459	9, 072 11	3, 114 14
Cherry Creek.....	39, 600	518, 473	3, 793 40	853 63
Clymer.....	62, 010	487, 423	685 65	802 51
Dunkirk.....	293, 865	3, 138, 601	6, 427 39	5, 167 46
Ellery.....	94, 710	942, 221	2, 095 84	1, 551 30
Ellicott.....	42, 750	1, 306, 056	5, 678 05	2, 150 33
Ellington.....	61, 990	485, 881	3, 879 34	799 97
French Creek.....	14, 750	301, 958	1, 656 03	497 16
Gerry.....	46, 770	485, 309	932 88	799 03
Hanover.....	174, 280	1, 997, 952	5, 002 73	3, 289 48
Harmony.....	147, 205	1, 295, 430	4, 584 53	2, 132 82
Jamestown.....	798, 460	11, 002, 456	6, 617 07	18, 114 67
Kiantone.....	20, 000	283, 864	699 07	467 37
Mina.....	34, 975	409, 358	1, 451 96	674 08
Poland.....	44, 790	616, 539	3, 130 50	1, 015 08
Pomfret.....	256, 620	2, 548, 441	6, 769 91	4, 195 80
Portland.....	171, 240	1, 700, 712	1, 834 56	2, 800 09

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Ripley.....	\$917 72	\$1,983 28	\$9,130 45	.00633755
Sheridan.....	795 44	1,719 02	5,263 54	.00389265
Sherman	521 85	1,127 75	4,491 94	.00593526
Stockton.....	480 26	1,037 87	4,393 24	.00562377
Villenova	305 59	660 40	4,073 94	.00875090
Westfield.....	1,300 76	2,811 09	14,006 78	.00639978
Total	\$24,967 39	\$53,957 01	\$235,877 56	.....

I, O. D. Hinckley, Clerk of the Board of Supervisors of the county of Chautauqua, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of October, 1899.

O. D. HINCKLEY, *Clerk.*
P. O. Address, Clymer, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Chemung, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Ashland	8,750	\$516,605	\$485,563	\$25,085
Baldwin	15,909	196,011	198,845	6,655
Big Flats	26,097	893,495	994,227	24,550
Catlin	23,304	314,060	312,141	7,850
Chemung	29,300	808,000	1,031,221	20,100
Elmira	13,575	595,943	615,033	35,070
Elmira, city	4,816	15,711,485	15,200,105	1,530,726
Erin	26,817	316,050	337,575	2,015
Horseheads	21,880	1,683,692	1,872,845	18,237
Southport	28,335	1,076,775	938,735	23,175
Van Etten	24,787	488,396	427,748	9,755
Veteran	22,775	521,085	707,519	11,400
Total	246,845	\$23,121,547	\$23,121,547	\$1,714,618

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Ashland.....	\$25,085	\$510,638	\$2,327 32	\$1,697 47
Baldwin.....	6,655	305,500	1,029 55	683 10
Big Flats.....	24,550	1,018,777	2,388 79	3,384 67
Caulin.....	7,850	319,991	1,500 73	1,964 14
Chemung.....	20,100	1,051,321	3,285 11	3,494 85
Elmira.....	35,970	650,103	2,533 75	2,161 11
Elmira, city.....	\$310,000	1,220,726	16,420,831	47,254 37	55,617 09
Erin.....	2,015	389,590	3,305 08	1,128 83
Horseheads.....	18,237	1,891,082	13,023 83	6,286 40
Southport.....	23,175	961,910	3,344 80	3,198 25
Van Etten.....	9,755	437,503	2,028 46	1,454 39
Veteran.....	11,400	718,919	1,891 39	2,389 89
Total.....	\$310,000	\$1,404,618	\$24,526,165	\$33,913 18	\$82,562 19

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.— (Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Ashland	\$406 85	\$876 92	\$5,308 56	.00980
Baldwin	163 72	352 90	2,229 27	.01100
Big Flats	811 67	1,749 55	8,336 68	.00904
Catlin	254 93	549 12	3,368 92	.01012
Chemung	837 60	1,805 43	9,422 99	.01110
Elmira	517 95	1,116 42	6,329 23	.01020
Elmira, city	13,329 70	28,732 16	144,993 32	.00844
Erin	270 60	583 18	5,287 69	.00660
Horseheads	1,506 70	3,247 55	24,064 48	.01660
Southport	765 75	1,651 89	8,960 69	.01516
Van Etten	348 55	751 32	4,582 72	.01340
Veteran	572 76	1,234 59	6,088 63	.00800
Total	\$19,786 78	\$42,651 03	\$228,913 18	.00920
				.01140
			

Town of Elmira, rate .00868 in corporation of Elmira Heights; town of Elmira, rate .01020 in town outside of corporation; town of Horseheads, rate .01340 in corporation of Horseheads and Elmira Heights; town of Horseheads, rate .01516 in town outside of corporation; city of Elmira, rate .00844 on all property not exempt from State tax; city of Elmira, rate .00660 on \$10,000 exempt tax, State.

I, O. M. Wixon, Clerk of the Board of Supervisors of the county of Chemung, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1899.

O. M. WIXON, Clerk.
P. O. address, Elmira, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Chenango, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.		
Afton	28, 878	\$825, 725	\$836, 698	\$71, 500		
Bainbridge	21, 378	878, 425	913, 084	143, 550		
Columbus	22, 942	470, 601	471, 216	30, 950		
Coventry	29, 528	470, 835	492, 457	62, 745		
German	17, 211	167, 488	168, 859	4, 330		
Greene	45, 447	1, 387, 700	1, 382, 707	251, 150		
Guilford	38, 095	1, 072, 645	1, 048, 612	114, 100		
Lincklaen	16, 245	171, 055	168, 864	6, 860		
McDonough	24, 123	278, 275	272, 918	29, 850		
New Berlin	28, 608	917, 395	914, 492	176, 285		
North Norwich	17, 346	518, 445	489, 302	18, 540		
Norwich	26, 570	2, 311, 350	2, 353, 880	494, 600		
Otselic	23, 165	369, 256	350, 166	41, 100		
Oxford	36, 271	1, 478, 025	1, 416, 440	328, 650		
Pharsalia	24, 588	238, 036	248, 322	13, 670		
Picher	17, 407	245, 140	238, 599	24, 960		
Plymouth	25, 877	349, 525	361, 076	20, 875		
Preston	20, 986	359, 145	346, 158	49, 174		

Sherburne	27,936	1,141,865	1,174,477	302,595
Smithville	30,770	426,325	426,274	24,350
Smyrna	24,867	543,240	545,435	44,470
Total	548,133	\$14,615,486	\$14,615,486	\$2,247,254

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Afton	\$71,500	\$908,198	\$2,528 97	\$2,725 11
Bainbridge	143,550	1,056,634	5,089,05	3,170 49
Columbus	30,950	502,166	3,477,92	1,506 78
Coventry	62,745	555,202	1,310 87	1,665 92
German	4,330	173,189	532 08	519 66
Greene	251,150	1,633,857	5,244 92	4,902 47
Guilford	114,100	1,162,712	6,095 19	3,488 79
Lincklaen	6,860	175,724	2,191 73	527 27
McDonough	29,350	302,268	609 15	906 97
New Berlin	176,235	1,090,727	10,027 61	3,272 78
North Norwich	18,540	507,842	2,897 33	1,523 81
Norwich	494,600	2,848,480	24,549 70	8,546 88
Otselic	40,100	390,266	5,231 66	1,711 01
Oxford	323,650	1,740,090	7,609 02	5,221 23
Pharsalia	13,670	257,492	846 16	772 62
Pitcher	24,960	263,559	1,018 72	790 82
Plymouth	20,375	381,451	5,673 44	1,144 56
Preston	49,174	395,332	631 68	1,186 21

Sherburne .....	.....	302,595	1,477,072	2,556 94	4,432 03
Smithville .....	.....	24,350	450,624	2,565 22	1,352 12
Smyrna .....	.....	44,470	589,905	7,881 58	1,770 03
Total .....	.....	\$2,247,254	\$16,862,740	\$98,568 94	\$50,597 56

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State			Aggregate taxation.	Rate of tax on \$1 valuation.
	tax for schools.	taxes for canal and general purposes; also stenographers' and short inspectors' tax, if any.			
Afton	\$719 03	\$1,552 03	\$7,525 14	.0083871	
Bainbridge	886 55	1,805 69	10,901 78	.01066736	
Columbus	397 57	858 15	6,240 42	.01244924	
Coventry	439 56	948 79	4,865 14	.008180853	
German	137 11	295 95	1,484 80	.00864170	
Greene	1,293 54	2,792 10	14,233 03	.008654766	
Guilford	920 61	1,986 96	12,491 55	.01052589	
Lincklaen	139 12	300 30	3,158 42	.01775240	
McDonough	239 31	516 55	2,271 98	.007506914	
New Berlin	863 54	1,863 95	16,027 88	.01465666	
North Norwich	402 06	867 85	5,691 05	.01059826	
Norwich	2,255 13	4,867 69	40,319 40	.01433361	
Otselic	308 97	666 93	7,378 57	.01802482	
Oxford	1,877 64	2,973 64	17,181 53	.00953642	
Pharsalia	203 85	440 02	2,262 65	.008989349	
Pitcher	208 66	450 39	2,468 59	.00913954	
Plymouth	802 00	651 87	7,771 87	.02101073	
Preston	312 98	675 59	2,806 46	.006873204	

Sherburne.....	1, 169 41	2, 524 16	10, 682 54	.007395576
Smithville	356 76	770 07	5, 044 17	.01119245
Smyrna	467 03	1, 008 09	11, 126 73	.01893234
Total	\$13, 350 43	\$28, 816 77	\$191, 333 70	.....

I, W. B. Leach, Clerk of the Board of Supervisors of the county of Chenango, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

W. B. LEACH, *Clerk.*

P. O. Address, Norwich, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Clinton, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Altona	53,733	\$181,430	\$181,430	\$2,700
Ausable	22,470	451,008	451,008	163,050
Beekmantown	36,000	369,812	369,812	14,400
Black Brook	75,337	161,885	161,885	7,570
Champlain	29,460	740,715	740,715	94,810
Chazy	33,029	438,810	438,810	28,105
Clinton	40,658	220,370	220,370	13,440
Dannemora	22,371	125,304	125,304	11,980
Ellenburgh	64,871	269,163	269,163	11,770
Moore's	50,573	376,356	376,356	8,150
Peru	46,445	558,980	558,980	44,250
Plattsburgh	25,761	1,698,242	1,698,242	351,253
Saranac	68,100	218,430	218,430	12,950
Schuylar Falls	21,760	227,860	227,860	27,570
Total	591,168	\$6,038,314	\$6,038,314	\$792,003

Statement of the aggregate valuations of real and personal estate in the county of Clinton, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Altona.....	\$2,700	\$184,130	\$3,920 43	\$1,689 36
Ausable.....	163,050	614,058	2,792 30	5,633 78
Beekmantown	14,400	384,212	2,469 31	3,525 03
Black Brook.....	7,570	169,455	2,668 86	1,554 71
Champlain	94,810	835,525	2,201 29	7,665 66
Chazy	28,105	466,915	2,768 44	4,283 80
Clinton	13,440	233,810	2,053 01	2,145 15
Dannemora.....	11,980	137,284	1,384 25	1,259 23
Ellenburgh	11,775	280,937	5,536 00	2,577 52
Moers	8,150	384,506	5,400 79	3,527 73
Peru.....	44,250	603,180	3,489 93	5,533 98
Plattsburgh	351,253	2,049,495	22,408 79	18,803 38
Saranac.....	12,950	231,380	5,020 25	2,122 84
Schuyler Falls.....	27,570	255,430	3,986 79	2,343 48
Total	\$792,003	\$6,830,317	\$66,100 44	\$62,665 65

Statement of the aggregate valuations of real and personal estate in the county of Clinton, etc.—(Concluded.)

CITIES AND TOWNS.	Amount of state tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Altona	\$188 28	\$400 04	\$6, 198 11	.035
Ausable	627 87	1, 334 01	10, 387 96	.017
Beekmantown	392 85	833 23	7, 220 42	.019
Black Brook	173 28	368 15	4, 765 00	.038
Champlain	854 29	1, 815 13	12, 536 37	.015
Chazy	477 40	1, 014 37	8, 544 01	.0185
Clinton	239 06	507 95	4, 995 17	.02
Dannemora	140 37	298 27	3, 082 12	.024
Ellenburg	287 25	610 33	9, 011 10	.034
Moorea	393 00	835 34	10, 156 86	.025
Peru	616 73	1, 311 38	10, 952 02	.018
Plattsburgh	2, 095 52	4, 452 37	47, 760 06	.033
Sarnac	236 57	502 68	7, 882 34	.035
Schuyler Falls	261 17	554 92	7, 146 86	.038
Total	\$6, 983 64	\$14, 838 17	\$150, 587 90	.....

I, Wm. L. Pattison, Clerk of the Board of Supervisors of the County of Clinton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

WM. L. PATTISON, Clerk.
P. O. address, Plattsburgh, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Columbia, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Ancram	25,865	\$766,479	\$818,598	\$62,310
Ansterlitz	28,676	331,547	341,344	6,090
Canaan	20,770	915,486	909,524	22,306
Chatham	31,703	2,369,955	2,460,375	218,700
Claverack	30,224	2,431,788	2,350,861	199,100
Clermont	11,213	580,942	586,709	103,480
Copake	23,850	948,825	994,694	75,965
Gallatin	23,690	380,508	378,090	17,383
Germanatown	7,499	718,638	640,554	34,775
Ghent	27,649	2,015,575	1,928,450	141,100
Greenport	11,402	717,635	676,016	67,400
Hillsdale	30,013	566,085	572,382	55,100
Hudson	1,000	3,998,030	3,841,933	1,091,970
Kinderhook	20,389	1,623,200	1,666,901	485,350
Livingston	23,100	785,195	942,234	53,865
New Lebanon	20,955	500,705	534,752	29,950
Stockport	6,194	901,430	1,033,800	21,900
Stuyvesant	14,396	1,327,196	1,218,349	189,665
Taghkanic	24,064	313,715	297,868	38,425
Total	382,656	\$22,192,934	\$22,192,934	\$2,914,828

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Ancram	\$62,310	\$880,908	\$6,734 96	\$4,012 29
Austerlitz	6,090	347,434	1,669 47	1,561 80
Canaan	22,300	931,824	2,394 54	4,207 80
Chatham	218,700	2,679,075	4,778 79	12,300 22
Claverack	199,100	2,549,461	4,155 89	11,579 41
Clermont	103,480	690,189	1,356 40	8,128 91
Copake	75,965	1,070,659	2,664 60	5,023 67
Gallatin	17,383	395,473	2,821 12	1,803 17
Germanatown	34,775	675,329	1,653 57	3,111 02
Ghent	141,100	2,069,550	1,523 47	9,393 89
Greenport	67,400	743,416	4,091 85	3,221 40
Hillsdale	55,100	627,482	3,235 76	2,846 47
Hudson	1,091,970	4,933,903	.....	22,266 33
Kinderhook	485,350	2,152,251	3,396 24	9,755 58
Livingston	53,865	996,099	1,488 54	4,666 74
New Lebanon	29,950	564,702	7,107 09	4,028 91
Stockport	21,900	1,055,700	2,378 27	4,822 34
Stuyvesant	189,665	1,408,014	3,924 67	6,375 04
Taghkanic	38,425	336,293	3,279 46	1,488 44
Total	\$2,914,828	\$25,107,762	\$58,654 69	\$115,593 43

STATE BOARD OF TAX COMMISSIONERS.

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Statement of the aggregate valuation of real and personal estate in the county of Columbia, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Anoram	\$634 80	\$1,396 83	\$12,797 88	.0154418
Austerlitz	257 86	550 90	4,040 03	.0119658
Canaan	691 60	1,477 57	8,771 51	.0098535
Chatham	1,988 38	4,248 21	23,315 60	.0090070
Claverack	1,892 18	4,042 66	21,670 14	{ .0076430
Clermont	512 25	1,094 40	6,091 96	{ .0086334
Copake	794 63	1,697 75	10,180 65	.0089009
Gallatin	293 52	627 09	5,544 90	.0099345
Germanatown	501 22	1,070 84	6,386 65	.0139558
Ghent	1,536 00	3,281 78	15,735 14	.0084107
Greenport	551 74	1,178 83	9,043 82	.0072961
Hillsdale	465 71	994 97	7,542 91	.0115204
Hudson	3,661 88	7,823 68	33,751 89	.0121430
Kinderhook	1,597 38	3,412 83	18,162 03	.0066312
Livingston	739 30	1,579 49	8,474 07	.0086186
New Lebanon	419 11	895 42	12,450 53	.0100995
Stockport	783 53	1,674 02	9,658 16	.0234628
Stuyvesant	1,045 01	2,232 67	13,577 39	.0104603
Taghkanic	249 59	533 25	5,550 74	.0089515
Total	\$18,634 69	\$39,812 19	\$232,696 00	.....

I, John Connor, Clerk of the Board of Supervisors of the county of Columbia, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1920, and January, 1921.

JOHN CONNOR, Clerk.
P. O. address, Philmont, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Cortland, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Cincinnatus.....	15,746 $\frac{3}{4}$	\$292,905	\$395,722	\$30,650 00
Cortlandville.....	32,272 $\frac{1}{2}$	6,390,640	5,367,144	767,127 31
Cuyler.....	27,786 $\frac{1}{2}$	389,372	523,902	19,350 00
Freetown.....	16,579 $\frac{1}{2}$	273,556	269,014	13,815 00
Harford.....	14,730 $\frac{1}{2}$	275,785	281,242	20,775 00
Homer.....	31,540 $\frac{1}{2}$	1,741,415	2,133,769	223,315 00
Lapeer.....	15,676 $\frac{1}{2}$	231,233	244,558	10,850 00
Marathon.....	15,563 $\frac{1}{2}$	725,150	599,167	143,000 00
Preble.....	16,711 $\frac{1}{2}$	422,890	562,483	47,050 00
Scott.....	14,096 $\frac{1}{2}$	246,500	281,242	25,650 00
Solon.....	18,846 $\frac{1}{2}$	236,385	266,559	5,150 00
Taylor.....	18,804 $\frac{1}{2}$	211,845	244,559	13,375 00
Truxton.....	28,002 $\frac{1}{2}$	396,015	599,369	23,400 00
Virgil.....	29,843 $\frac{1}{2}$	407,577	568,598	21,650 00
Willet.....	15,885 $\frac{1}{2}$	249,718	244,258	37,970 00
Total	312,086 $\frac{3}{4}$	\$12,490,986	\$12,499,986	\$1,403,127 31

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.—(Continued.)

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Cincinnati.....	\$30,650 00	\$336,372 00	\$3,728 65	\$746 04
Cortlandville.....	767,127 31	6,134,271 31	30,428 00	14,354 01
Cuyler.....	19,350 00	542,352 00	4,250 64	1,201 62
Freetown.....	13,815 00	282,829 00	371 29	676 52
Harford.....	20,775 00	302,017 00	2,458 03	722 42
Homer.....	223,315 00	2,357,034 00	3,273 30	5,659 34
Lapeer.....	10,850 00	255,408 00	1,338 51	610 93
Marathon.....	143,000 00	742,167 00	1,414 22	1,775 26
Preble.....	47,050 00	609,538 00	717 16	1,458 23
Scott.....	25,650 00	306,892 00	1,150 25	734 09
Solon.....	5,150 00	271,709 00	5,851 33	597 30
Taylor.....	13,375 00	257,934 00	3,498 58	616 98
Truxton.....	23,400 00	622,769 00	6,531 02	1,386 80
Virgil.....	21,650 00	590,348 00	2,006 89	1,411 87
Willett.....	37,970 00	282,528 00	1,170 39	676 50
Total.....	\$1,403,127 31	\$13,894,113 31	\$68,178 26	\$32,607 91

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Cincinnatus	\$235 06	\$488 60	\$5,188 35	.01603
Cortlandville	4,323 04	9,381 35	58,481 40	.00817
Cuyler	362 29	779 02	6,593 57	.01614
Freetown	203 63	442 58	1,694 02	.0059
Harford	217 45	472 07	3,864 97	.01304
Homer	1,699 09	3,684 69	14,296 42	.00671
Lapeer	183 89	399 16	2,532 49	.00784
Marathon	535 30	1,160 15	4,884 93	.01047
Preble	439 86	956 79	3,572 04	.00563
Scott	221 55	475 73	2,581 62	.007583
Solon	179 79	385 79	7,014 21	.0095
Taylor	185 83	396 74	4,698 13	.029
Truxton	417 93	904 87	9,240 62	.02086
Virgil	424 97	923 45	4,766 18	.02336
Willitt	203 58	443 89	2,494 36	.01111
Total	\$9,823 26	\$21,293 88	\$131,903 31	.00327
			

I, Edmond C. Alger, Clerk of the Board of Supervisors of the county of Cortland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

EDMOND C. ALGER, Clerk.
P. O. Address, Cortland, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Delaware, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.		Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Andes	64,138	\$530,824	\$644,341	\$105,232	
Bovina	27,279	384,214	420,994	91,972	
Colchester	84,574	632,303	536,934	25,386	
Davenport	31,151	448,970	489,706	65,725	
Delhi	38,521	1,125,050	1,074,068	152,925	
Deposit	27,622	521,182	514,324	20,000	
Franklin	49,547	980,485	1,061,982	194,075	
Hamden	33,620	488,122	533,622	55,386	
Hancock	97,547	1,121,962	955,471	26,000	
Harpersfield	24,095	466,550	404,281	54,550	
Kortright	39,110	501,650	634,016	135,416	
Masonville	33,107	365,190	427,306	23,540	
Meredith	36,846	547,960	541,794	58,800	
Middletown	57,988	651,632	759,744	60,277	
Roxbury	50,635	521,513	893,941	60,812	
Sidney	31,400	1,045,551	932,451	206,188	
Stamford	28,709	726,672	650,756	187,805	
Tompkins	63,000	516,361	515,709	21,600	
Walton	56,879	1,523,326	1,108,077	213,900	
Total	876,568	\$13,099,517	\$13,099,517	\$1,759,589	

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Andes	\$105,232	\$749,573	\$12,587 39	\$2,592 73
Bovina	91,972	512,966	602 17	1,774 81
Colchester	25,386	562,320	4,850 15	1,945 27
Davenport	65,725	555,431	2,396 46	1,921 20
Delhi	152,925	1,226,993	20,156 70	4,244 11
Deposit	20,000	534,324	3,131 48	1,848 42
Franklin	194,075	1,256,057	3,291 93	4,345 15
Hamden	55,386	589,008	5,879 72	2,037 59
Hancock	26,000	981,471	12,235 51	3,395 27
Harpersfield	54,550	458,831	697 75	1,587 07
Kortright	135,416	769,432	897 72	2,661 42
Masonville	22,540	450,846	1,814 34	1,559 63
Meredith	58,800	600,594	3,385 15	2,077 41
Middletown	60,277	820,021	6,143 86	2,836 41
Roxbury	60,812	954,753	3,097 88	3,302 48
Sidney	206,188	1,138,639	8,808 67	3,938 96
Stamford	187,805	838,561	2,425 42	2,900 53
Tompkins	21,600	537,309	5,008 31	1,858 75
Walton	213,900	1,821,977	15,228 72	4,573 20
Total	\$1,759,589	\$14,859,106	\$118,894 33	\$51,399 86

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Andes.....	\$566 63	\$1,224 24	\$16,970 99	.02668
Bovina.....	387 77	887 80	3,602 05	.00756
Colchester.....	425 08	918 41	8,138 91	.01238
Davenport.....	419 87	907 16	5,644 69	.01097
Delhi.....	927 54	2,004 00	27,332 35	.02139
Deposit.....	403 92	872 70	6,256 52	.01160
Franklin.....	949 51	2,051 46	10,638 05	.00906
Hamden.....	445 26	962 00	9,324 57	.01716
Hancock.....	741 94	1,602 99	17,975 71	.01567
Harpersfield.....	346 85	749 39	3,381 06	.00649
Kortright.....	581 65	1,256 68	5,397 47	.00847
Masonville.....	340 81	736 35	4,451 13	.01145
Meredith.....	454 01	980 92	6,847 49	.01129
Middletown.....	619 89	1,339 31	10,939 47	.01537
Roxbury.....	721 74	1,559 36	9,491 41	.01630
Sidney.....	860 75	1,859 69	15,468 07	.01236
Stamford.....	633 91	1,369 59	7,329 45	.00802
Tompkins.....	406 17	877 57	8,150 80	.01515
Walton.....	999 34	2,159 13	22,955 39	.01321
Total.....	\$11,332 64	\$24,268 76	\$200,295 58	.....

I, Robert P. McIntosh, Clerk of the Board of Supervisors of the county of Delaware, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

ROBERT P. MCINTOSH, Clerk.

P. O. address, Delhi, Delaware County, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Dutchess, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Amenia.....	24,687	\$1,075,341			\$1,188,272	\$208,360
Beekman	17,679	521,797			635,532	28,540
Clinton	23,743	676,447			778,869	63,760
Dover.....	31,591	989,846			961,325	162,500
East Fishkill.....	32,596	1,015,231			1,119,585	42,950
Fishkill.....	16,780	3,666,314			4,419,898	493,025
Hyde Park.....	22,937	2,855,487			2,128,585	298,700
La Grange.....	25,482	791,891			878,139	68,525
Milan	22,575	355,070			510,535	39,650
North East.....	25,867	1,359,567			1,308,685	211,244
Pawling	27,326	1,286,930			1,333,725	476,038
Pine Plains.....	18,382	758,020			628,694	161,650
Pleasant Valley....	20,204	767,580			872,488	118,125
Poughkeepsie town.....	16,841	2,921,507			2,777,374	183,100
Poughkeepsie city	1,650	11,539,175			11,867,795	1,856,700
Red Hook	22,111	2,722,354			2,375,139	426,700
Rhinebeck	20,871	2,864,421			2,887,699	341,150

Stanford.....	31,590	1,088,752	1,077,880	92,760
Union Vale.....	28,132	481,808	509,648	40,194
Wappinger.....	15,962	1,888,688	1,867,180	171,400
Washington.....	36,512	1,551,437	1,500,571	223,000
Total.....	478,468	\$40,628,108	\$40,628,108	\$5,707,071

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Amenia	\$208,360	\$1,396,632	\$5,273 53	\$3,220 10
Beckman	28,540	664,072	1,685 15	1,531 10
Clinton	63,760	842,629	2,821 01	1,942 70
Dover	162,500	1,124,325	4,757 02	2,592 26
East Fishkill	42,950	1,162,585	2,591 52	2,680 36
Fishkill	493,025	4,912,923	13,222 83	11,327 30
Hyde Park	298,700	2,427,285	7,570 20	5,596 14
La Grange	68,525	946,664	4,879 59	2,182 64
Milan	39,650	550,185	1,135 68	1,268 46
North East	211,244	1,519,929	4,603 12	3,504 38
Pawling	476,038	1,809,763	7,218 96	4,172 63
Pine Plains	161,650	790,344	1,520 83	1,822 23
Pleasant Valley	118,125	990,608	3,229 41	2,283 84
Poughkeepsie town	133,100	2,960,474	4,053 04	6,825 42
Poughkeepsie city	*\$30,000	1,825,700	13,193,495	1,539 50	28,888 91
Red Hook	426,700	2,801,839	4,532 97	6,459 68
Rhinebeck	841,150	2,728,849	7,038 06	6,291 80

Stamford	92,760	1,170,640	2,658 46	2,699 05
Union Vale	40,194	549,837	1,109 41	1,267 71
Wappinger	171,400	2,038,580	4,032 68	4,700 18
Washington	228,000	1,723,571	3,596 39	3,973 89
Total	\$30,000	\$5,677,071	\$89,069 36	\$100,230 38

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Amenia.....	\$1,121 91	\$2,529 44	\$12,144 98	.0086959
Beekman	533 44	1,202 70	4,952 39	.007457
Clinton	676 88	1,526 08	6,966 67	.0082677
Dover	903 16	2,036 27	10,288 71	.0092399
East Fishkill.....	933 86	2,105 47	8,311 21	.0071492
Fishkill	3,946 50	8,897 80	37,394 48	.0076114
Hyde Park.....	1,949 81	4,396 08	19,512 23	.0080887
La Grange	760 45	1,714 50	9,537 18	.010755
Milan	441 96	996 44	3,842 54	.0068023
North East.....	1,220 94	2,752 75	12,081 19	.0079485
Pawling	1,453 76	3,277 67	16,123 02	.0089809
Pine Plains	634 88	1,431 39	5,409 33	.0068442
Pleasant Valley	795 76	1,794 08	8,103 09	.0081799
Poughkeepsie town	2,378 12	5,361 73	18,618 31	.0063496
Poughkeepsie city	10,598 20	23,394 60	59,921 21	.001928*
Red Hook	2,250 69	5,074 41	18,317 75	.0045417
Rhinebeck	2,192 06	4,942 20	20,463 62	.0065377
				.0074989

Stanford.....	940 37	2, 120 15	8, 418 03	.0071909
Union Vale.....	441 68	905 79	3, 814 59	.0068641
Wappinger.....	1, 637 57	3, 692 06	14, 062 49	.0068982
Washington.....	1, 384 53	3, 121 55	12, 076 36	.0070065
Total.....	\$37, 196 53	\$83, 863 16	\$310, 359 33	.....

I, Charles M. Colwell, Clerk of the Board of Supervisors of the county of Dutchess, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

CHARLES M. COLWELL, *Clerk.*

P. O. address, Poughkeepsie, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Erie as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.		Acres of Land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
<i>North Towns.</i>					
Alden		20,833	\$1,172,940	\$1,767,430	\$17,400
Amherst		32,608	2,197,210	2,512,970	200,250
Cheektowaga		18,710	4,522,705	4,277,780	10,500
Clarence		32,637	1,562,000	1,525,515	84,500
Grand Island		18,000	984,606	933,550	60,500
Lancaster		23,531	3,207,425	2,929,615	153,000
Marilla		17,208	552,310	562,235	44,500
Newstead		30,708	1,548,302	1,506,370	73,970
Tonawanda		12,555	6,197,645	7,369,620	167,880
Total		208,790	\$21,945,143	\$23,385,585	\$812,500
<i>South Towns.</i>					
Aurora		28,600	\$1,824,425	\$1,391,565	\$158,050
Boston		22,730	461,522	382,400	71,565
Brant		14,555	828,012	660,500	75,225
Colden		22,704	522,725	488,230	11,820
Collins		29,496	1,228,607	1,051,685	145,980
Concord		44,784	1,664,385	1,571,109	120,975
East Hamburg		24,509	1,332,287	1,115,400	50,680

Eden	25,265	905,437	854,275	45,650
Elma	21,390	1,067,513	1,133,560	29,150
Evans	25,481	1,475,920	1,443,030	30,100
Hamburg	25,950	3,215,755	2,661,395	219,500
Holland	22,934	635,873	510,775	147,274
North Collins	26,815	868,540	897,045	92,050
Sardinia	31,937	775,495	730,015	58,625
Wales	22,600	580,275	509,710	30,650
West Seneca	17,564	2,518,020	2,353,675	64,975
Total	402,324	\$19,894,741	\$17,704,319	\$1,346,719

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
<i>North Towns.</i>					
Alden.....	\$17,400	\$1,784,830	\$8,075 84	\$4,064 86
Amherst.....	200,250	2,713,320	7,586 47	6,173 08
Cheektowaga.....	10,500	4,288,280	7,777 89	9,773 55
Clarence.....	84,500	1,580,015	2,533 71	3,598 99
Grand Island.....	60,500	994,050	5,660 49	2,258 00
Lancaster.....	153,000	3,117,615	2,714 46	7,106 66
Marilla.....	44,500	591,735	3,431 06	1,344 85
Newstead.....	73,970	1,560,840	4,044 15	3,545 45
Tonawanda.....	167,880	7,567,500	29,954 45	17,234 58
Total.....	\$812,500	\$24,198,085	\$66,778 52	\$55,100 02
<i>South Towns.</i>					
Aurora.....	\$158,050	\$1,549,615	\$6,796 35	\$3,519 95
Boston.....	71,565	453,965	2,059 15	1,031 19
Brant.....	75,225	735,725	893 96	1,671 20
Calden.....	11,320	449,550	1,763 21	1,021 15
Collins.....	145,930	1,197,565	3,410 96	2,720 28
Concord.....	120,975	1,692,084	3,558 25	3,843 67
East Hamburg.....	50,880	1,166,080	2,266 40	2,648 75

Eden	45,650	899,925	1,748 42	1,944 18
Elma	29,150	1,162,710	2,100 65	2,641 09
Evans	30,100	1,473,130	1,731 16	3,346 22
Hamburg	219,500	2,880,895	2,642 91	6,544 05
Holland	147,274	658,049	1,524 92	1,494 66
North Collins	92,050	989,095	1,485 86	2,324 03
Sardinia	53,625	783,640	3,405 16	1,780 03
Wales	30,650	540,360	794 11	1,227 43
West Seneca	64,975	2,418,650	4,521 04	5,493 96
Total	\$1,346,719	\$19,051,038	\$40,702 51	\$43,151 73

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also surveyors, and shore inspec- tors tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
<i>North Towns.</i>				
Alden	\$1,503 54	\$3,321 78	\$11,866 02	.009376
Amherst	2,285 62	4,896 99	20,942 16	.00874
Cheektowaga	3,620 88	7,758 18	28,930 50	.00838
Clarence	1,331 00	2,851 77	10,315 47	.006872
Grand Island	887 39	1,794 75	10,550 63	.001012
Lancaster	2,626 21	5,936 99	18,074 32	.00539
Marilla	498 47	1,068 04	6,342 42	.001063
Newstead	1,314 84	2,817 16	11,721 60	.007225
Tonawanda	6,374 86	13,658 58	67,222 47	.001057
Total	\$20,392 81	\$48,694 24	\$185,965.59	.....
<i>South Towns</i>				
Aurora	\$1,305 40	\$2,796 91	\$14,418 61	.007273
Boston	382 42	819 37	4,292 13	.00805
Brant	619 77	1,327 92	4,512 85	.005
Calden	378 70	911.50	3,974 56	.007442
Collins	1,008 83	2,162 50	9,309 57	.006768
Concord	1,425 41	3,054 06	11,881 29	.006655
East Hamburg	982 80	2,104 65	8,002 10	.00582

Eden.....	758 10	1,624 27	6,074 97	.00638
Elma.....	979 46	2,098 57	7,819 77	.00713
Evans.....	1,240 89	2,658 86	8,977 13	.00596
Hamburg.....	2,426 86	5,199 74	16,813 56	.0049
Holland.....	554 34	1,187 72	4,761 64	.00608
North Collins.....	824 79	1,767 18	6,301 85	.00656
Sardinia.....	660 14	1,414 39	7,259 72	.009884
Wales.....	455 20	975 30	3,452 04	.00565
West Seneca.....	2,037 47	4,365 43	16,417 90	.00636
Total.....	\$16,040 08	\$34,368 87	\$134,262 69	.....

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.—(Continued).

CITIES AND TOWNS.		Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
City of Buffalo.					
1st ward.	\$17,400,085	\$17,455,085	\$215,000
2d "	3,252,920	3,263,763	.....
3d "	15,184,245	15,234,859	1,489,665
4th "	4,241,555	4,255,698	75,000
5th "	11,934,220	11,974,000	.....
6th "	11,933,710	11,973,000	847,950
7th "	3,357,315	3,368,506	10,000
8th "	3,048,925	3,059,088	80,000
9th "	2,877,185	2,885,755	5,000
10th "	2,585,110	2,594,827	129,090
11th "	8,980,400	9,010,334	5,000
12th "	2,384,105	2,392,052	.....
13th "	2,219,370	2,226,767	.....
14th "	6,515,845	6,537,062	.....
15th "	4,675,490	4,691,074	105,000
16th "	2,094,660	2,101,642	7,500
17th "	7,310,875	7,335,244	88,500
18th "	11,520,970	11,559,373	43,000
19th "	8,752,915	8,782,091	285,500

20th	.....	.....	17,967,660	18,027,552	3,567,275
21st	.....	.....	15,759,920	15,812,453	2,138,500
22d	.....	.....	8,613,570	8,642,281	374,500
23d	.....	.....	7,741,910	7,767,716	179,000
24th	.....	.....	27,489,580	27,581,211	1,873,000
25th	.....	.....	17,283,620	17,341,232	162,500
Total	.....	.....	\$225,125,660	\$225,875,660	\$11,675,980

Recapitulation.

North towns	208,790	\$21,945,143	\$23,385,585	\$812,500
South towns	402,324	19,894,741	17,704,819	1,346,719
City of Buffalo	225,125,660	225,875,660	11,675,980
Total for Erie county	611,114	\$266,965,544	\$266,965,564	\$13,835,199

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Statement of the aggregate valuations of real and personal estate in the county of Erie, etc. (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
<i>City of Buffalo.</i>					
1st ward	\$215,000	\$17,673,085	.....	\$40,262 07
2d "	3,263,763	.....	7,465 69
3d "	\$295,000	1,194,665	16,429,524	.....	38,254 74
4th "	75,000	4,330,693	.....	9,901 84
5th "	11,974,000	.....	27,363 07
6th "	250,000	597,950	13,570,950	.....	29,326 96
7th "	10,000	3,378,506	.....	7,719 62
8th "	80,000	3,139,088	.....	7,183 13
9th "	5,000	2,890,755	.....	6,613 39
10th "	129,090	2,723,917	.....	6,231 43
11th "	5,000	9,015,384	.....	20,018 70
12th "	2,392,052	.....	5,469 96
13th "	2,226,767	.....	5,055 04
14th "	6,537,062	.....	14,944 88
15th "	105,000	4,796,074	.....	10,970 54
16th "	7,500	2,109,142	.....	4,820 65
17th "	83,500	7,418,744	.....	16,912 24
18th "	43,000	11,602,373	.....	26,537 76
19th "	285,500	9,067,591	.....	20,739 14

20th "	.....	2,130,000	1,387,275	19,414,827	.....	49,389 45
21st "	.....	.....	2,138,500	17,950,953	.....	41,084 15
22d "	.....	.....	374,500	9,016,781	.....	20,242 72
23d "	.....	.....	179,000	7,946,716	.....	18,160 95
24th "	.....	.....	1,873,000	29,454,211	.....	67,395 89
25th "	.....	.....	162,500	17,503,732	.....	40,025 89
Total	.....	\$2,725,000	\$8,950,980	\$234,826,640	.....	\$542,089 15

Recapitulation.

North towns	.....	.....	\$812,500	\$24,198,085	\$66,778 52	\$55,100 02
South towns	.....	.....	1,346,719	19,051,038	40,702 51	43,151 73
City of Buffalo	.....	\$2,725,000	8,950,980	234,826,640	.....	542,089 15
Total for Erie county	.....	\$2,725,000	\$11,110,199	\$278,075,763	\$107,481 03	\$640,340 90

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc. (Concluded.)

CITIES AND TOWNS.		Amount of state tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
<i>City of Buffalo.</i>					
1st ward.....		\$14,887 81	\$31,898 15	\$87,048 08	.00495
2d ".....		2,749 40	5,934 39	16,149 48	.00495
3d ".....		13,840 23	29,653 65	81,748 62	{ .0022785 .00495
4th ".....		3,648 18	7,816 38	21,366 40	.00495
5th ".....		10,086 90	21,611 88	59,061 85	.00495
6th ".....		10,589 77	22,689 33	62,606 06	{ .0022785 .00495
7th ".....		2,845 67	6,097 89	16,663 18	.00495
8th ".....		2,644 36	5,665 74	15,493 28	.00495
9th ".....		2,435 18	5,217 55	14,266 12	.00495
10th ".....		2,394 63	4,916 40	13,442 46	.00495
11th ".....		7,594 52	16,271 78	43,885 00	.00495
12th ".....		2,015 06	4,318 02	11,803 04	.00495
13th ".....		1,875 88	4,019 10	10,949 97	.00495
14th ".....		5,606 82	11,798 74	32,250 44	.00495
15th ".....		4,040 22	8,656 45	28,667 21	.00495
16th ".....		1,776 74	3,806 78	10,404 17	.00495
17th ".....		6,249 50	13,390 88	36,552 07	.00495
18th ".....		9,773 84	20,941 13	51,252 73	.00495
19th ".....		7,638 54	16,366 09	44,743 77	.00495

20th " "	16,355 04	35,041 83	100,786 32	{ .002785 .00495
21st " "	15,121 89	32,399 68	88,605 72	.00495
22d " "	7,595 74	16,274 39	44,111 85	.00495
23d " "	6,694 32	14,343 04	39,198 31	.00495
24th " "	24,812 23	53,159 92	145,367 29	.00495
25th " "	14,747 26	31,548 79	86,321 94	.00495
Total	\$197,819 68	\$423,837 43	\$1,163,746 26	.....
<i>Recapitulation.</i>				
North towns	\$20,392 81	\$43,694 24	\$185,965 59	.....
South towns	16,040 08	34,368 37	134,262 69	.....
City of Buffalo	197,819 68	428,837 43	1,163,746 26	.....
Total for Erie county	\$234,252 57	\$501,900 04	\$1,483,974 54	.....

I, Neil McCloskey, Clerk of the Board of Supervisors of the county of Erie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

NEIL McCLOSKEY, *Clerk.*
P. O. address, Buffalo, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Essex, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.		
Chesterfield	44,735	\$745,685	\$745,685	\$745,685	\$64,500	
Crown Point	44,855	582,011	582,011	582,011	42,950	
Elizabethtown	49,808	351,884	351,884	351,884	34,500	
Essex	19,790	542,200	542,200	542,200	118,550	
Jay	40,543	390,755	390,755	390,755	28,620	
Keene	115,395	422,977	422,977	422,977	8,300	
Lewis	50,587	193,577	193,577	193,577	8,855	
Minerva	117,230	156,103	156,103	156,103	.....
Moriah	38,692	2,317,027	2,317,027	2,317,027	340,800	
Newcomb	165,629	148,400	148,400	148,400	2,100	
North Elba	98,730	654,329	654,329	654,329	5,200	
North Hudson	110,870	158,384	158,384	158,384	2,100	
Schroon	94,838	229,150	229,150	229,150	8,075	
St. Armand	35,059	108,991	108,991	108,991	3,160	
Thoonderoga	49,470	1,464,458	1,464,458	1,464,458	120,725	
Westport	34,585	721,785	721,785	721,785	79,360	
Willsborough	14,361	578,425	578,425	578,425	140,590	
Wilmington	82,511	67,556	67,556	67,556	500	
Total	\$1,152,188	\$9,833,697	\$9,833,697	\$9,833,697	\$1,003,875	

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes	Amount of county taxes.
Chesterfield.....	\$64,500	\$810,185	\$8,747 43	\$3,432 35
Crown Point.....	42,950	624,961	4,385 71	2,647 66
Elizabethtown.....	34,500	386,384	3,775 24	1,636 92
Essex.....	118,550	660,750	1,002 97	2,799 27
Jay.....	28,620	414,375	3,193 46	1,755 50
Keene.....	8,300	431,277	4,198 15	1,827 11
Lewis.....	8,855	202,432	3,040 41	857 60
Minerva.....	156,103	5,168 50	661 32
Moriah.....	340,800	2,657,827	7,941 77	11,259 88
Newcomb.....	2,100	150,500	3,770 09	637 60
North Elba.....	5,200	659,529	6,052 06	2,794 09
North Hudson.....	2,100	160,484	4,248 11	679 89
Schroon.....	8,975	237,225	4,205 39	1,005 00
St. Armand.....	3,150	112,141	2,465 71	475 07
Ticonderoga.....	120,725	1,585,183	9,057 93	6,715 62
Westport.....	79,360	801,145	4,318 68	3,394 05
Wellsborough.....	140,590	719,015	1,865 44	3,046 09
Wilmington.....	500	68,056	2,991 52	288 32
Total.....	\$1,003,875	\$10,837,572	\$73,428 57	\$45,913 34

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Chesterfield	\$566 02	\$1,214 34	\$8,960 14	.011058227
Crown Point.....	436 62	936 72	8,406 71	.01342456
Elizabethtown.....	269 94	579 12	6,261 22	.016194873
Essex.....	461 63	990 37	5,254 24	.00795144
Jay	289 49	621 09	5,859 54	.014137073
Keene.....	301 31	646 41	6,972 98	.016168216
Lewis	141 44	303 39	4,342 84	.02143832
Minerva	109 05	233 97	6,172 84	.03953927
Moriah.....	1,856 84	3,983 65	25,042 14	.009420252
Newcomb.....	105 14	225 57	4,738 40	.03148438
North Elba	460 77	988 52	10,295 44	.015669048
North Hudson	112 12	240 54	3,380 66	.02043967
Schroon	165 73	355 56	5,731 68	.02396775
St. Armand	78 34	168 08	3,187 20	.02842396
Ticonderoga	1,107 46	2,875 96	19,256 97	.012146635
Wesport	559 71	1,200 79	9,473 23	.011828789
Willsboreugh.....	502 31	1,077 68	6,491 52	.009027324
Wilmington.....	47 55	102 00	3,429 39	.05030504
Total	\$7,571 47	\$16,243 76	\$143,157 14	.....

I, John S. Roberts, Clerk of the Board of Supervisors of the county of Essex, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1896.

JOHN S. ROBERTS, Clerk.
T. O. address, Elizabethtown.

STATE BOARD OF TAX COMMISSIONERS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Franklin, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Albion	76,168	\$532,543	\$534,500	\$6,000
Bangor	36,610	603,466	527,788	80,925
Belmont	100,293	472,685	430,200	18,850
Bombay	21,480	361,570	331,900	64,105
Brandon	24,928	114,770	108,368	7,825
Brighton	50,064	138,981	274,976	2,700
Burke	27,554	463,798	463,379	51,890
Chateaugay	29,658	748,085	827,424	80,000
Constable	19,919	306,915	267,264	12,495
Dickinson	27,649	340,170	287,463	20,890
Duane	51,050	89,376	121,205	.....
Fort Covington	22,426	495,325	482,308	56,400
Franklin	107,475	359,632	406,200	225
Harrietstown	134,247	635,430	829,708	24,400
Malone	63,200	2,579,643	2,643,225	564,664
Moirs	28,442	679,295	614,305	100,950
Santa Clara	116,617	395,695	279,100	8,050
Waverly	77,254	323,541	226,600	26,000
Westville	21,667	209,388	201,400	16,080
Total	1,026,701	\$9,850,308	\$9,850,308	\$1,142,449

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Altamont	\$6,000	\$540,500	\$4,990 77	\$2,864 26
Bangor	80,925	608,713	1,308 51	3,225 74
Belmont	18,850	449,050	2,534 24	2,379 64
Bombay	64,105	396,005	1,619 19	2,098 54
Brandon	7,825	116,193	645 63	615 74
Brighton	2,700	277,676	6,224 99	1,471 48
Burke	51,890	515,869	1,294 80	2,730 55
Chateaugay	80,000	907,424	3,158 97	4,808 68
Constable	12,495	279,759	2,446 60	1,482 52
Dickinson	20,890	308,353	1,890 92	1,634 04
Duane	121,205	1,494 24	642 30
Fort Covington	56,400	538,703	3,258 11	2,854 73
Franklin	325	406,425	3,699 84	2,153 76
Harrietstown	24,400	847,108	3,747 91	4,489 05
Malone	564,664	3,207,889	9,744 09	16,999 48
Moirs	100,950	715,255	1,663 15	3,790 33
Santa Olara	8,050	287,150	4,166 08	1,521 68
Waverly	26,000	252,600	2,285 89	1,338 60
Westville	16,080	217,480	1,752 55	1,152 49
Total	\$1,142,449	\$10,992,757	\$57,926 48	\$58,265 61

STATE BOARD OF TAX COMMISSIONERS.

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Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.—(Concluded.)

CITIES AND TOWNS.	Amount of state tax for schools.	Amount of State taxes for canal and general purposes, also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Altamont.....	\$415 66	\$889 42	\$9,160 11	.0172
Bangor.....	468 13	1,001 66	6,004 04	.0088
Belmont.....	345 34	738 93	5,998 15	.0123
Bombay.....	304 54	651 65	4,673 92	.0116
Brandon.....	89 36	191 20	1,541 93	.0131
Brighten.....	213 54	456 93	8,366 94	.06
Burke.....	396 26	847 90	5,269 51	.0103
Chateaugay.....	697 84	1,493 22	10,158 71	.0125
Constable.....	215 14	460 36	4,604 62	.0146
Dickinson.....	237 13	507 42	4,869 51	.0116
Duane.....	93 21	199 45	2,429 20	.027
Fort Covington.....	414 28	886 47	7,413 59	.0136
Franklin.....	312 55	668 80	6,384 95	.0197
Harriestown.....	651 45	1,398 97	10,282 38	.016
Malone.....	2,466 97	5,278 76	34,489 30	.01
Moir.....	550 05	1,177 00	7,180 53	.0093
Santa Clara.....	220 83	472 52	6,381 11	.016
Waverly.....	194 26	415 66	4,234 41	.0125
Westville.....	167 25	357 87	3,430 16	.0155
Total.....	\$8,453 79	\$18,089 19	\$142,723 07	.....

I, Herbert J. Wilson, Clerk of the Board of Supervisors of the county of Franklin, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

HERBERT J. WILSON, Clerk.
P. O. address, Malone, N. Y.

Statement of the aggregate valuations of real and personal estate, and the amount of taxes levied in the several towns and wards in the county of Fulton, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bleecker..	37,394	\$47,725	\$56,811	.....
Broadalbin	23,991	487,105	439,819	\$31,400
Caroga	30,403	70,475	56,601	150
Ephratah	22,283	333,345	320,815	63,365
Johnstown	41,220	1,003,416	942,416	46,825
Mayfield	39,504	548,398	471,398	71,325
Northampton.....	17,507	419,975	365,525	18,500
Oppenheim	31,386	312,292	323,980	47,412
Perth.....	15,650	342,954	241,000	46,940
Stratford.....	47,877	178,315	74,224	9,075
Gloversville city .....	.....	5,451,350	5,598,590	636,100
Johnstown city.....	.....	3,194,300	3,498,541	725,350
Total.....	307,114	\$12,389,650	\$12,389,650	\$1,696,342

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bleecker	\$56,811	\$1,014 38	\$229 47
Broadalbin	\$31,400	471,219	2,118 70	1,908 38
Caroga	150	56,751	1,325 70	229 23
Ephratah	63,265	384,110	1,466 58	1,551 49
Johnstown	46,825	989,241	5,745 52	3,995 71
Mayfield	71,325	542,623	1,798 64	2,191 74
Northampton	18,500	384,025	1,885 80	1,551 14
Oppenheim	47,412	371,392	1,902 40	1,497 41
Perth	46,940	287,940	779 67	1,160 94
Stratford	9,075	83,299	1,332 46	835 86
Gloversville city	\$41,500	594,600	6,193,190	761 27	25,240 03
Johnstown city	725,350	4,223,891	5,469 77	17,030 27
Total	\$41,500	\$1,654,842	\$14,044,492	\$25,600 84	\$56 916 62

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes ; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bleeker.....	\$44 67	\$95 55	\$1,384 02	.029
Broadalbin.....	370 51	792 51	5,185 05	.010
Caroga.....	44 62	95 45	1,695 00	.024
Ephratah.....	302 02	646 01	3,966 10	.010
Johnstown.....	777 82	1,663 74	12,182 79	.0116
Mayfield.....	426 65	912 59	5,329 62	.0086
Northampton.....	301 95	645 86	4,384 75	.0100
Oppenheim.....	292 02	624 62	4,316 45	.012
Perth.....	226 40	484 27	2,651 28	.0068
Stratford.....	65 49	140 09	1,873 90	.0100
Gloversville city.....	4,869 57	10,415 89	41,286 76	.0068
Johnstown city.....	3,321 15	7,103 87	32,925 05	.0084
Total.....	\$11,042 87	\$23,620 45	\$117,180 78	.....

Gloversville second rate .0042.

I, Nellis Getman, Clerk of the Board of Supervisors of the county of Fulton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

NELLIS GETMAN, Clerk.

P. O. address, Johnstown, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Genesee, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	
Alabama.....	28,002	\$783,915	\$995,641	\$995,641	\$51,200
Alexander	22,731	1,019,820	975,728	975,728	33,800
Batavia	34,487	6,075,568	5,774,720	5,774,720	1,491,550
Bergen	17,289	1,064,450	965,816	965,816	114,050
Bethany	22,706	864,400	716,862	716,862	114,180
Byron	20,531	1,128,236	1,174,857	1,174,857	75,250
Darien	30,405	1,291,450	1,493,462	1,493,462	88,500
Elba	22,631	825,450	975,728	975,728	117,480
Le Roy	26,900	2,786,950	2,747,970	2,747,970	647,675
Oakfield	15,379	708,202	657,123	657,123	62,700
Pavilion	22,728	1,086,532	1,075,293	1,075,293	89,375
Pembroke	26,090	1,214,138	1,135,031	1,135,031	96,650
Stafford	19,970	1,191,715	1,234,595	1,234,595	94,235
Total	309,799	\$18,912,826	\$19,912,826	\$19,912,826	\$3,056,595

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Alabama	\$31,200	\$1,026,841	\$2,033 86	\$1,400 02
Alexander	38,800	1,009,528	1,327 80	1,376 42
Batavia	1,491,550	7,266,270	4,779 60	9,906 95
Bergen	114,050	1,069,866	4,677 72	1,458 65
Bethany	\$75,000	39,180	756,042	797 72	1,133 07
Byron	75,250	1,250,107	2,275 57	1,704 48
Darien	88,500	1,581,962	788 21	2,156 70
Elba	117,430	1,093,158	1,493 08	1,490 44
Le Roy	647,675	3,395,645	6,890 07	4,486 67
Oakfield	62,700	719,823	4,323 18	981 42
Pavilion	89,375	1,164,668	1,325 65	1,587 94
Pembroke	96,650	1,231,681	1,787 12	1,679 31
Stafford	94,235	1,328,830	947 28	1,811 75
Total	\$75,000	\$2,981,695	\$22,894,421	\$83,346 36	\$31,173 77

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Alabama.....	\$817 01	\$1,748 63	\$5,999 52	.00136034
Alexander.....	801 66	1,719 14	5,224 52	.00495864
Batavia.....	5,769 62	12,373 75	32,829 92	.00437784
Bergen.....	849 57	1,821 89	8,807 33	.00787469
Bethany.....	659 92	1,415 19	4,005 99	.00409359
Byron.....	992 70	2,128 84	7,101 54	.00590088
Darien.....	1,256 20	2,693 97	6,895 08	.00499662
Elba.....	868 07	1,861 55	5,713 14	.00605925
Le Roy.....	2,613 08	5,603 59	19,593 41	.00588458
Oakfield.....	571 60	1,325 81	7,002 01	.00908288
Pavilion.....	924 85	1,983 33	5,821 77	.00495088
Pembroke.....	978 07	2,097 46	6,541 96	.00499163
Stafford.....	1,055 31	2,262 99	6,077 33	.00472595
Total.....	\$18,157 66	\$38,936 14	\$121,613 93	.....

I, W. H. Parker, Clerk of the Board of Supervisors of the county of Genesee, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

W. H. PARKER, Clerk
P. O. address, Elba, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Greene, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	
Ashland.....	14,224	\$163,995	\$154,500	\$154,500	\$59,875
Athens	13,274	1,296,425	1,132,000	1,132,000	40,300
Cairo	35,602	692,850	619,000	619,000	56,950
Catskill	36,572	3,657,810	3,456,000	3,456,000	725,390
Coxsackie	21,769	1,957,556	1,920,000	1,920,000	325,180
Durham	30,269	608,396	679,301	679,301	76,850
Greenville	25,238	690,880	727,000	727,000	87,920
Halcott	10,993	72,550	90,000	90,000	6,025
Hunter	40,222	864,684	839,000	839,000	18,500
Jewett	30,329	144,510	193,000	193,000	8,350
Lexington	46,379	225,375	326,950	326,950	27,800
New Baltimore	24,602	968,400	1,110,000	1,110,000	39,650
Prattsville	19,409	159,750	174,500	174,500	15,700
Windham	25,731	317,670	399,500	399,500	125,650
Total	374,508	\$11,820,751	\$11,820,751	\$11,820,751	\$1,609,040

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Ashland	\$59,875	\$214,375	\$575 36	\$1,277 93
Athens	40,300	1,172,300	1,748 44	6,988 30
Cairo	56,950	675,950	2,093 17	4,029 47
Catskill	725,390	4,181,390	8,815 24	24,926 10
Coxsackie	325,180	2,245,180	4,116 63	13,383 96
Durham	76,850	756,151	3,054 06	4,507 56
Greenville	87,320	814,920	2,486 50	4,857 90
Halcott	6,025	96,025	421 95	572 42
Hunter	13,500	852,500	8,533 31	5,081 92
Jewett	8,350	201,350	2,280 42	1,200 28
Lexington	27,800	354,750	1,680 64	2,114 73
New Baltimore	39,650	1,149,650	986 43	6,853 29
Prattsville	15,700	130,200	926 39	1,133 82
Windham	125,550	525,050	1,944 28	3,120 92
Total	\$1,609,040	\$13,429,791	\$39,212 82	\$80,048 60

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Ashland	\$170 75	\$364 13	\$2,388 17	.01067
Athens	933 92	1,991 16	11,661 82	.00873
Cairo	538 44	1,148 14	7,809 22	.01042
Catskill	3,380 80	7,102 20	43,674 84	.00897
Coxsackie	1,788 45	3,813 49	23,102 53	.01013
Durham	602 38	1,284 33	9,448 28	.0138
Greenville	649 14	1,384 16	9,377 70	.0121
Halcott	76 49	163 11	1,233 97	.0158
Hunter	679 08	1,447 99	15,792 30	.018
Jewett	160 39	342 01	3,983 10	.02606
Lexington	282 59	602 54	4,680 50	.0185
New Baltimore	915 77	1,952 70	10,708 19	.01063
Prattsville	151 50	323 05	2,534 76	.0145
Windham	418 24	891 81	6,375 25	.0144
Total	\$10,897 89	\$22,810 82	\$152,770 13	.....

I, John B. Longendyke, Clerk of the Board of Supervisors of the county of Greene, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

JOHN B. LONGENDYKE, Clerk.
P. O. address, Catskill, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Hamilton, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Arietta	192,894	\$519,128	\$576,753	\$300
Benson	51,573	103,881	123,190	800
Hope	27,019	72,135	70,786	1,260
Indian Lake	150,577	338,237	440,225	.....
Lake Pleasant	138,811	372,130	426,044	2,000
Long Lake	256,690	875,359	797,503	2,525
Morehouse	157,807	688,400	501,843	849
Wells	110,320	275,520	308,446	22,195
Total	1,085,690	\$3,244,790	\$3,244,790	\$29,929

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property, not taxable locally for State purposes.	Assessed value of personal property, subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Arietta.	\$300	\$577,053	\$9,708 00	\$3,750 08
Benson	800	123,990	842 72	805 98
Hope	1,260	72,046	818 53	468 29
Indian Lake.....	440,225	6,352 00	2,861 46
Lake Pleasant	2,000	428,044	3,497 00	2,782 28
Long Lake	2,525	800,028	18,426 80	5,200 18
Morehouse.....	849	502,692	3,112 26	3,267 49
Wells.....	22,195	330,641	2,387 22	2,149 16
Total	\$29,929	\$3,274,719	\$45,044 03	\$21,284 87

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Arietta	\$344 96	*\$156 92 †178 82 ‡564 18	\$14,546 04	.028
Benson	73 92	†38 42 †121 22	1,882 21	.018
Hope	43 06	†22 32 †70 43	1,422 63	.0194
Indian Lake	263 16	†136 42 †430 40 †132 65	9,943 44	.02953
Lake Pleasant	255.68	†418 49 †247 92	7,086 10	.019
Long Lake	478 18	†782 18	25,134 76	.0275
Morehouse	300 50	†155 78 †491 15	7,327 18	.0107
Wells	197 65	†102 46 †323 26	5,159 75	.018
Total	\$1,957 11	†\$1,014 79 ‡3,201 31	\$72,502 11	.....

*Stenographers.

†Canals.

‡General.

I, Thomas J. Hanley, Clerk of the Board of Supervisors of the county of Hamilton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

THOMAS J. HANLEY, Clerk. P. O. address, Wells, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Herkimer, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Columbia.....	22,089	\$728,930	\$667,552	\$29,750
Danube.....	17,452	564,909	663,427	27,750
Fairfield.....	24,952	643,998	900,377	48,700
Frankfort.....	20,390	1,207,018	1,375,539	38,400
German Flats.....	19,835	3,803,091	3,155,797	917,975
Herkimer.....	17,814	4,079,130	3,605,481	368,888
Litchfield.....	17,657	869,935	479,212	37,494
Little Falls, town.....	14,625	490,511	496,808	19,015
Little Falls, city:				
1st ward.....	288	768,450	5,214,639	126,200
4th ward.....	514	1,521,750		
2d ward.....	547	1,238,990		
3d ward.....	166	609,450		
Manheim.....	17,026	1,590,550	1,554,794	84,910
Newport.....	20,500	623,040	485,085	182,290
Norway.....	22,313	240,025	188,069	13,525
Ohio.....	33,511	96,260	50,042	9,650
Russia.....	37,673	708,757	292,482	148,885
Salisbury.....	69,482	442,369	307,803	31,050
Schoenyer.....	24,697	978,982	1,161,097	34,032
Stark.....	19,718	472,681	615,650	17,570

Warren	23,281	409,470	760,946	55,600
Webb	279,135	990,645	845,638	15,018
Wilmurt	181,436	333,360	166,487	2,300
Winfield	14,555	638,154	569,544	66,225
Total	899,556	\$23,550,455	\$23,550,455	\$2,727,137

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, &c.—(Continued).

CITIES AND TOWNS:	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Columbia.....	\$29,750	\$697,302	\$567 16	\$2,432 43
Danube	27,750	691,177	2,076 48	2,411 07
Fairfield	48,700	949,077	3,276 66	3,310 71
Frankfort	38,400	1,413,939	9,579 69	4,932 31
German Flats.....	917,975	4,073,772	10,994 56	14,210 73
Herkimer.....	368,888	3,974,369	7,143 03	13,863 77
Litchfield	37,494	510,706	1,099 53	1,781 52
Little Falls, town	19,015	515,823	2,985 17	1,799 38
Little Falls, city:					
1st ward.....	126,200	5,792,739	7,518 97	20,095 97
4th ward	54,800			
2d ward	871,100			
3d ward	26,000			
Manheim	84,910	1,639,704	2,301 91	5,719 86
Newport	182,290	667,375	2,819 59	2,328 05
Norway	13,525	201,585	2,206 94	702 23
Ohio	9,650	59,692	1,035 46	208 23
Russia	148,835	441,317	4,135 85	1,639 46
Salisbury.....	31,050	338,858	3,593 37	1,182 04
Schuyler	34,092	1,195,189	941 03	4,169 25
Stark	17,570	633,220	1,025 55	2,208 89

Warren .....	.....	55,600	816,546	1,864 75	2,848 41
Webb .....	.....	15,018	860,651	7,280 75	8,002 26
Wilmurt .....	.....	2,300	168,787	2,159 56	588 81
Winfield .....	.....	66,225	635,769	1,343 48	2,217 80
Total.....	.....	\$2,727,137	\$26,277,592	\$75,949 04	\$91,553 18

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore improve- ments' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Columbia	\$457 93	\$998 86	\$4,451 38	.00588
Danube	453 91	985 13	5,926 59	.010
Pairfield	623 27	1,352 71	8,563 35	.0124
Frankfort	928 56	2,015 27	17,455 88	.0141
German Flats	2,675 31	5,806 30	33,686 90	.0069702
Herkimer	2,610 03	5,664 62	29,281 45	.00662
Litchfield	335 39	727 91	3,944 35	.0097
Little Falls, town	338 75	735 20	5,858 50	.0115
Little Falls, city:				
1st ward				
4th ward				
2d ward				
3d ward				
Manheim				
Newport				
Norway				
Ohio				
Russia				
Salisbury				
Schuyler				
Stark				
	3,804 19	8,254 31	39,673 44	.008412
	1,076 82	2,327 06	11,435 65	.00684
	438 28	951 20	6,537 12	.00813
	132 37	287 31	8,338 40	.0132
	89 20	85 08	1,367 97	.018
	289 82	629 00	6,594 13	.00763
	222 53	482 96	5,480 90	.01165
	784 91	1,703 49	7,598 68	.0075
	415 85	902 52	4,552 81	.0093

Warren	536 34	1,163 72	6,413 23	.0138
Webb	565 20	1,226 68	12,074 89	.012
Wilmurt	110 84	240 56	3,099 77	.0092
Winfield	417 52	906 16	4,884 96	.00694
Total	\$17,257 02	\$37,451 05	\$222,210 29	.....

I, Henry A. Cuffoot, Clerk of the Board of Supervisors of the county of Herkimer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

HENRY A. CUFOOT, *Clerk.*
P. O. address, Little Falls, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Jefferson, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Adams	27,020	\$1,507,475	\$1,437,893	\$347,025
Alexandria	39,889	1,449,765	1,382,454	59,050
Antwerp	61,018	1,399,815	1,486,801	77,350
Brownville	34,378	1,976,409	1,851,980	82,545
Cape Vincent	34,022	1,554,690	1,503,104	145,355
Champion	25,776	860,165	1,000,982	83,630
Clayton	47,497	1,683,110	1,675,911	119,450
Ellisburg	43,311	2,029,270	2,083,478	226,650
Henderson	25,091	799,112	811,872	152,765
Hounsfield	28,703	1,176,115	1,053,672	112,995
Le Ray	40,823	1,204,245	1,310,732	108,230
Lorraine	24,499	472,090	495,600	20,520
Lyme	32,521	1,364,130	1,190,093	45,898
Orleans	41,344	1,253,720	1,362,901	50,370
Pamelia	20,383	768,705	824,914	26,550
Philadelphia	21,800	1,073,855	919,469	71,145
Rodman	25,208	684,425	746,661	115,275
Rutland	26,716	904,400	1,072,714	75,700
Theresa	40,912	950,470	925,990	101,060
Watertown, town	32,335	749,940	811,872	34,750

Watertown, city:

1st ward.....	3,237	7,347,035	7,306,845	2,072,830
2d ward.....				
3d ward.....				
4th ward.....				
5th ward.....				
6th ward.....				
Wilna	47,483	1,177,835	1,147,706	130,350
Worth	27,390	218,510	195,632	15,250
Total.....	741,856	\$32,605,986	\$32,605,986	\$4,274,143

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Adams	\$347,025	\$1,784,918	\$4,392 48	\$3,553 41
Alexander.	59,050	1,441,514	4,136 52	2,869 76
Antwerp	77,350	1,564,151	4,883 50	3,113 91
Brownville	82,545	1,934,525	4,090 97	3,851 24
Cape Vincent.	\$31,000	114,355	1,617,459	1,978 27	3,281 74
Champion	83,630	1,084,612	2,346 63	3,159 24
Clayton	2,800	117,250	1,793,161	1,953 43	3,574 19
Ellisburg	226,650	2,810,128	5,557 50	4,593 99
Henderson	152,765	964,637	2,586 58	1,930 39
Hounsfield.	112,995	1,172,667	1,443 49	2,334 54
Le Ray	108,230	1,418,963	4,038 45	2,824 86
Lorraine	20,530	516,120	1,819 20	1,027 48
Lyme	45,398	1,235,491	3,682 66	2,459 61
Orleans	50,370	1,413,271	1,486 92	2,813 53
Pamela	26,550	851,464	997 38	1,695 09
Philadelphia.	71,145	990,614	1,169 58	1,972 11
Rodman	115,275	861,986	3,042 43	1,715 93
Rutland	75,700	1,148,414	4,540 55	2,286 25
Theresa	101,060	1,027,050	2,098 08	2,044 64
Watertown, town.	34,750	846,632	1,581 61	1,635 45

Watertown, city:					
1st ward	233,000	1,839,830	9,146,675	.....	18,673 05
2d ward					
3d ward					
4th ward					
5th ward					
6th ward					
Wilna		130,250	1,277,956	5,496 01	2,544 15
Worth		15,250	210,832	324 52	419 81
Total	\$266,200	\$4,007,943	\$86,613,239	\$63,591 76	\$73,419 37

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.—(Concluded.)

CITIES AND TOWNS.	Amount of State		Amount of State taxes for canal and general purposes; also stenographers and shore inspectors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
	tax for schools.	tax for general purposes.			
Adams.....	\$1,236 54	\$2,674 34		\$11,856 77	.0064
Alexandria.....	988 64	2,159 81		10,164 73	.0066
Antwerp.....	1,083 59	2,343 56		10,924 56	.0075
Brownville.....	1,340 18	2,898 51		12,180 90	.0059
Cape Vincent.....	1,120 53	2,423 42		8,798 96	.0052
Champion.....	751 38	1,625 07		6,882 32	.0072
Clayton.....	1,242 25	2,686 69		9,456 56	.0052
Ellisburg.....	1,600 38	3,461 27		15,218 14	.0067
Henderson.....	668 27	1,445 29		6,570 53	.0070
Hounsfield.....	812 39	1,756 99		6,347 41	.0050
Le Ray.....	983 01	2,126 01		9,772 33	.0077
Lorraine.....	357 55	773 30		3,977 53	.0082
Lyme.....	855 91	1,851 12		8,849 30	.0068
Orleans.....	979 07	2,117 49		7,897 01	.0055
Pamelia.....	589 87	1,275 76		4,558 10	.0058
Philadelphia.....	686 27	1,484 24		5,312 20	.0046
Rodman.....	597 12	1,291 42		6,646 90	.0082
Rutland.....	796 58	1,720 68		9,343 06	.0094
Theresa.....	711 61	1,538 83		6,393 06	.0061
Watertown, town.....	586 51	1,268 50		5,122 07	.0065

Watertown, city:

1st ward.....					
2d ward.....					
3d ward.....					.0041328
4th ward.....					.0019515
5th ward.....					
6th ward.....					
Wilna .....					.0080
Worth .....					.0070
Total .....					.....
	6,336 54	13,704 40	38,713 99		
	885 33	1,914 73	10,840 22		
	146 09	315 96	1,706 38		
	\$25,364 51	\$54,857 39	\$217,233 03		

I, R. Holden, Jr., Clerk of the Board of Supervisors of the county of Jefferson, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1898.

R. HOLDEN, JR., *Clerk.*

P. O. address, Watertown, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Lewis, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	
Croghan	108,409	\$629,520	\$584,374	\$49,750		
Denmark	30,711	942,696	1,020,940	89,000		
Diana	88,761	443,864	397,825	23,655		
Greig	51,087	170,915	166,591	8,350		
Harrisburg	23,410	350,980	421,046	32,270		
High Market	36,889	167,409	168,173	8,385		
Lewis	39,560	193,375	188,385	16,495		
Leyden	20,104	687,311	724,240	122,831		
Lowville	23,124	1,383,650	1,727,994	595,800		
Lyonsdale	40,840	258,598	237,228	11,510		
Martinsburg	43,612	750,686	860,816	46,350		
Montague	39,517	129,636	126,356	4,870		
New Bremen	34,304	265,828	288,948	49,650		
Osceola	55,107	92,965	120,817	1,826		
Pinckney	22,610	264,905	275,416	16,900		
Turin	19,423	625,361	595,143	79,520		
Watson	62,861	195,129	179,105	29,645		
West Turin	23,410	793,425	773,251	134,670		
Total	758,739	\$8,846,653	\$8,846,653	\$1,321,377		

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.—(Continued).

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Croghan	\$49,750	\$634,124	\$5,705 45	\$2,182 76
Denmark	89,000	1,109,940	2,012 68	3,820 59
Diana	28,655	421,430	6,760 12	1,450 80
Greig	8,250	174,341	1,465 27	601 83
Harrisburg	32,270	453,316	1,162 54	1,560 39
High Market	8,385	171,558	906 77	590 53
Lewis	16,495	204,880	1,101 17	705 23
Leyden	122,831	847,071	1,349 93	2,915 75
Lowville	595,800	2,323,794	5,236 27	7,998 87
Lyonsdale	11,510	248,738	2,392 66	856 20
Martinsburg	46,350	907,166	1,843 36	8,122 61
Montague	4,870	131,226	581 88	451 70
New Bremen	49,650	383,598	2,482 20	1,148 30
Osceola	1,826	122,643	893 05	422 16
Pinckney	16,900	292,316	1,764 20	1,006 20
Turin	79,520	674,668	1,375 13	2,822 32
Watson	29,646	208,750	1,789 72	718 55
West Turin	134,670	907,921	1,299 21	3,125 21
Total	\$1,321,377	\$10,168,030	\$40,111 61	\$35,000 00

Statement of the aggregate valuation of real and personal estate in the county of Lewis, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for school.	Amount of State taxes for canal and general purposes, also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Croghan	\$467 60	\$1,009 43	\$9,365 24	.0134
Denmark	818 46	1,766 86	8,418 59	.00815
Diana	310 80	670 93	9,192 65	.01966
Greig	128 93	278 32	2,474 35	.014
Harrisburg	334 27	721 61	3,778 81	.01
High Market	126 51	273 10	1,896 91	.0168
Lewis	151 08	336 14	2,283 62	.0109
Leyden	624 63	1,348 41	6,238 72	.0077
Lowville	1,713 55	3,699 13	18,647 82	.0075
Lyonsdale	183 42	395 95	3,828 23	.0142
Martinsburg	668 94	1,444 07	7,078 98	.0089
Montague	96 76	208 89	1,339 23	.01
New Bremen	245 99	531 04	4,407 53	.0138
Osceola	90 44	195 23	1,600 88	.017
Pineckney	215 55	465 33	3,451 27	.0123
Turin	497 50	1,073 97	5,268 92	.0079
Watson	153 93	332 30	2,994 50	.0185
West Turin	669 50	1,445 28	6,529 20	.00704
Total	\$7,497 86	\$16,185 98	\$98,795 45	.....

I, Sidney W. Sylvester, Clerk of the Board of Supervisors of the county of Lewis, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

SIDNEY W. SYLVESTER,
P.O. address, Martinsburgh, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Livingston, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Avon.....	25,107	\$2,068,761	\$1,984,455	\$349,464
Caledonia.....	26,174	2,110,380	2,048,830	174,164
Conesus.....	20,332	645,200	731,710	99,720
Geneseo.....	26,550	2,384,155	2,268,530	1,166,350
Groveland.....	23,089	1,286,826	1,405,300	51,050
Leicester.....	20,533	1,149,015	1,300,790	56,325
Lima.....	19,934	1,489,720	1,355,120	131,550
Livonia.....	23,805	1,825,325	1,786,140	207,975
Mt. Morris.....	23,865	1,798,377	2,002,050	156,335
North Dansville.....	5,505	1,525,575	1,423,820	220,600
Nunda.....	23,020	1,094,899	1,021,960	101,900
Ossian.....	25,551	507,328	561,385	1,900
Portage.....	16,272	680,820	692,590	35,725
Sparta.....	17,590	789,298	978,810	18,450
Springwater.....	32,719	971,547	954,840	95,400
West Sparta.....	19,888	655,305	637,892	26,365
York.....	29,942	2,211,815	2,045,730	119,950
Total.....	\$384,871	\$23,194,952	\$23,194,952	\$3,018,223

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Avon	\$349,464	\$2,338,919	\$866 31	\$6,539 31
Caledonia	174,164	2,222,994	2,316 11	6,228 51
Conesus	99,720	831,430	2,257 49	2,329 55
Geneseo	1,166,350	3,434,880	2,746 88	9,624 05
Groveland	51,050	1,456,350	4,088 59	4,080 49
Leicester	56,325	1,357,115	7,013 97	3,802 44
Lima	131,550	1,486,670	2,449 04	4,165 45
Livonia	207,975	1,994,115	3,926 52	5,587 23
Mt. Morris	156,335	2,158,385	10,268 77	6,047 50
North Dansville	220,600	1,644,420	765 59	4,607 44
Nunda	101,900	1,123,860	4,118 05	3,148 90
Ossian	1,900	563,285	1,529 68	1,578 25
Portage	35,725	728,315	2,703 92	2,040 63
Sparta	18,450	992,260	2,328 44	2,780 18
Springwater	95,400	1,050,240	8,153 40	2,942 63
West Sparta	26,865	664,257	2,164 94	1,861 15
York	119,950	2,165,680	3,716 32	6,067 93
Total	\$3,013,233	\$36,308,175	\$56,413 02	\$73,431 64

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.—(Concluded.)

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Avon	\$1,887 42	\$4,029 85	\$13,322 89	.005179
Caledonia	1,797 70	3,838 35	14,180 67	.006065
Conesus	672 36	1,435 51	6,694 91	.008659
Geneseo	2,777 75	5,930 82	21,079 50	.005711
Groveland	1,177 73	2,514 61	11,861 42	.008698
Leicester	1,097 49	2,343 27	14,257 17	.011661
Lima	1,202 27	2,566 95	10,383 71	.006349
Livonia	1,612 62	3,443 12	14,569 49	.007053
Mt. Morris	1,745 45	3,726 75	21,788 47	.010873
North Dansville	1,329 82	2,839 29	9,542 14	.005321
Nunda	908 86	1,940 52	10,116 33	.008077
Ossian	455 52	972 60	4,536 05	.008736
Portage	538 98	1,257 55	6,591 08	.008610
Sparta	802 43	1,713 28	7,624 38	.009311
Springwater	849 32	1,818 39	8,758 74	.007782
West Sparta	537 16	1,146 93	5,710 18	.008152
York	1,751 35	3,739 35	15,273 95	.006450
Total	\$21,194 23	\$45,252 14	\$196,291 08	.132687

I, Wm. H. Harrison, Clerk of the Board of Supervisors of the County of Livingston, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

Wm. H. HARRISON, Clerk.
P. O. address, Genesee, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Madison, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Brookfield	46, 778	\$1, 372, 961	\$1, 204, 374 98	\$91, 970
Cazenovia	29, 019	1, 951, 475	1, 891, 351 38	250, 525
De Ruyter	19, 589	554, 220	489, 289 71	40, 425
Eaton	25, 638	1, 091, 020	1, 043, 474 27	172, 600
Fenner	18, 568	473, 185	448, 344 27	21, 675
Georgetown	23, 344½	339, 975	364, 973 88	17, 050
Hamilton	24, 094½	1, 491, 583	1, 415, 087 21	255, 840
Lebanon	24, 672	633, 395	642, 494 82	28, 025
Lenox	21, 798½	1, 706, 500	2, 069, 908 94	110, 650
Lincoln	14, 705	446, 450	443, 964 68	10, 175
Madison	24, 205½	1, 185, 655	1, 068, 860 09	150, 495
Nelson	26, 506	584, 475	513, 874 43	38, 850
Oneida	12, 270 ²³ / ₁₀₀	3, 094, 675	3, 212, 309 51	605, 974
Smithfield	14, 874 ¹⁸ / ₁₀₀	451, 100	410, 119 13	72, 150
Stockbridge	18, 824	626, 025	627, 495 07	40, 000
Sullivan	44, 548	2, 047, 215	2, 203, 986 63	96, 800
Total	888, 985, 106½	\$18, 049, 909	\$18, 049, 909 90	\$2, 008, 204

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Brookfield	\$91,970	\$1,296,344 98	\$1,895 06	\$3,973 96
Cazenovia	250,525	2,141,876 38	13,743 23	6,565 95
De Ruyter	40,425	529,714 71	4,475 07	1,584 61
Eaton	172,600	1,216,074 27	8,354 84	3,519 21
Fenner	21,675	470,019 27	2,533 29	1,440 85
Georgetown	17,050	382,023 88	2,222 66	1,171 10
Hamilton	255,840	1,670,927 21	2,939 44	5,122 25
Lebanon	28,925	670,519 82	7,294 30	1,871 56
Lenox	110,650	2,180,558 94	6,497 27	6,684 54
Lincoln	19,175	454,139 68	1,448 87	1,392 17
Madison	150,495	1,219,355 09	.....	3,649 71
Nelson	38,850	552,724 43	3,417 76	1,694 39
Oneida	605,974	3,318,283 51	9,521 94	11,605 37
Smithfield	72,150	482,269 13	1,403 09	1,478 40
Stockbridge	40,000	667,495 07	9,386 27	1,862 29
Sullivan	96,800	2,300,786 63	9,450 00	7,953 09
Total.....	\$2,003,204	\$20,053,113 00	\$83,577 58	\$60,669 45

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Brookfield	\$1,111 97	\$2,394 56	\$9,375 55	.0064
Cazenovia	1,837 24	2,956 39	25,102 80	.0114
De Ruyter	454 37	978 47	7,492 52	.0126
Eaton	1,043 11	2,246 28	15,163 44	.012
Fenner	403 17	868 20	5,245 51	.0106
Georgetown	327 69	705 66	4,427 11	.0134
Hamilton	1,433 28	3,086 47	12,581 44	.0072
Lebanon	575 15	1,238 56	10,979 57	.0166
Lenox	1,870 42	4,027 84	19,080 07	.0105
Lincoln	389 55	838 87	4,063 96	.0089
Madison	1,045 93	2,252 34	6,947 98	.0052
Nelson	474 11	1,020 98	6,607 24	.0106
Oneida	3,275 22	7,052 98	31,455 51	.0085
Smithfield	413 68	890 83	4,186 00	.008
Stockbridge	572 56	1,232 97	13,054 09	.0196
Sullivan	1,973 55	4,249 91	22,726 55	.0196
Total	\$17,201 00	\$37,041 31	\$198,489 84	.....

I, Rollin C. Francis, Clerk of the Board of Supervisors of the county of Madison, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of — 1898.

ROLLIN C. FRANCIS, *Clerk.*
P. O. Address, Morrisville, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Monroe, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Brighton	12,113	\$2,317,174	\$2,317,174	\$55,800
Chill	24,506	1,825,768	1,825,768	44,150
Clarkeon	20,675	1,042,120	1,042,120	73,016
Gates	11,949	2,101,716	2,101,716	85,380
Greece	30,257	3,620,440	3,620,440	296,200
Hamlin	26,428	1,408,285	1,408,285	44,150
Henrietta	21,762	1,639,841	1,639,841	132,300
Irondequoit	10,994	1,498,998	1,498,998	56,400
Mendon	23,254	2,217,560	2,217,560	160,875
Ogden	21,943	1,829,459	1,829,459	66,350
Parma	25,326	1,629,105	1,629,105	136,300
Penfeld	22,077	1,285,293	1,285,293	60,300
Perinton	21,222	2,507,900	2,507,900	120,950
Pittsford	14,622	1,558,178	1,558,178	68,100
Riga	21,564	1,734,110	1,734,110	103,200
Rush	18,483	1,435,668	1,435,668	45,350

Statement of the aggregate valuations of real and personal estate in the county of Monroe, etc.—(Continued)

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Sweden	20,617	\$2,614,168	\$2,614,168	\$420,231
Webster	20,282	1,271,707	2,271,707	104,835
Wheatland	18,985	1,367,099	1,367,099	85,725
Total towns	387,009	\$34,904,587	\$34,904,587	\$2,109,612
City of Rochester	12,000	102,153,875	102,153,875	8,107,820
Total county	399,009	\$137,058,462	\$137,058,462	\$10,217,432

Statement of the aggregate valuations of real and personal estate in the county of Monroe, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Brighton	\$55,800	\$2,372,974	\$6,722 12	\$5,333 68
Chili	44,150	1,869,918	5,884 30	4,202 97
Clarkson	78,016	1,115,186	5,726 36	2,506 47
Gates	35,380	2,137,096	2,767 97	4,803 50
Greece	296,200	3,916,640	11,475 90	8,803 34
Hamlin	44,150	1,452,435	2,638 41	3,264 60
Henrietta	132,300	1,772,141	3,243 86	3,983 20
Irondequoit	56,400	1,555,398	1,651 48	3,496 03
Mendon	160,875	2,378,435	4,072 12	5,345 95
Ogden	66,350	1,895,809	6,060 44	4,261 17
Parma	136,300	1,765,405	7,168 43	3,968 06
Penfield	60,300	1,345,593	4,165 64	3,024 46
Perinton	120,950	2,628,850	6,468 91	5,908 80
Pittsford	68,100	1,626,278	3,827 87	3,655 35
Riga	103,200	1,837,810	3,854 62	4,129 68
Rush	45,350	1,481,016	2,789 33	3,323 85

Statement of the aggregate valuations of real and personal estate in the county of Monroe, etc.—(Continued.)

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes	Amount of county taxes.
Sweden .....	.....	\$420,231	\$3,034,399	\$9,056 95	\$6,820 35
Webster.....	.....	104,835	1,376,542	2,640 66	2,830 45
Wheatland .....	.....	85,725	1,452,824	7,071 32	3,051 28
Total towns .....	.....	\$2,109,612	\$37,014,199	\$97,281 68	\$82,718 19
City of Rochester.....	\$603,800	7,594,020	109,657,895	39,471 11	247,488 18
Total county	\$603,800	\$9,613,632	\$146,672,094	\$136,752 79	\$380,206 37

Statement of the aggregate valuations of real and personal estate in the county of Monroe, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Brighton	\$1,716 56	\$3,678 71	\$17,451 07	{ V.0073011208 T.0073740256
Chili	1,352 66	2,898 84	14,338 77	.007668127
Clarkson	806 60	1,728 74	10,768 17	.009656873
Gates	1,545 93	3,313 04	12,430 44	.005816509
Greece	2,838 23	6,071 78	29,184 25	{ V.007283184 T.007491836
Hamlin	1,050 66	2,251 64	9,200 31	.006334403
Henrietta	1,281 93	2,747 27	11,256 25	.00635178
Irondequoit	1,125 14	2,411 26	8,683 91	.005584217
Mendon	1,720 52	3,687 17	14,325 76	.006233409
Ogden	1,371 57	2,938 98	14,632 16	.00711833
Parma	1,277 06	2,736 82	15,150 37	.008584596
Penfield	973 37	2,086 02	10,249 49	.00761708
Perinton	1,901 66	4,075 38	18,354 75	.003982045
Pittsford	1,176 42	2,521 15	11,180 79	.006875079
Riga	1,329 07	2,848 29	12,161 66	.006619274
Rush	1,071 34	2,295 96	9,485 48	.006404711

Statement of the aggregate valuations of real and personal estate in the county of Monroe, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Sweden	\$2,195 03	\$4,704 09	\$22,776 42	.007506181
Webster	910 94	1,952 20	8,334 25	.006618265
Wheatland	982 01	2,104 51	13,209 12	.009730274
Total towns.....	\$26,621 70	\$57,051 85	\$263,673 42	.....
City of Rochester	79,213 82	169,759 99	535,933 10	.0048797884
Total county	\$105,835 52	\$226,811 84	\$799,606 52	.....

I, Charles U. Bastable, Clerk of the Board of Supervisors of the county of Monroe, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

CHARLES U. BASTABLE, *Clerk*,
P. O. address, Rochester, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Montgomery, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
City of Amsterdam	1,644 ⁷³ ₁₆₆	\$9,632,541 50	\$8,431,178	\$1,360,830
Town of Amsterdam	17,540	2,190,102 00	2,115,770	100,870
Town of Canajoharie	23,726	1,744,955 00	1,803,074	358,150
Town of Charleston	25,390	384,657 00	383,520	32,100
Town of Florida	28,429	1,182,971 00	1,294,730	21,400
Town of Glen	21,523	1,268,226 50	1,471,669	116,000
Town of Minden	28,243	2,019,848 00	2,224,213	399,735
Town of Mohawk	19,235	2,063,978 00	2,302,437	180,200
Town of Palatine	21,704	1,972,239 00	2,316,950	107,500
Town of Root	30,312	935,532 00	974,561	70,031
Town of St. Johnsville	10,166	1,357,332 00	1,434,325	208,760
Total	227,912 ⁷³ ₁₆₆	\$24,752,427 00	\$24,752,427	\$2,955,576

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalised aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
City of Amsterdam.....	\$36,000	\$1,324,830	\$9,756,008	\$5,052 30	\$25,420 61
Town of Amsterdam.....	100,870	2,216,640	4,634 77	5,754 52
Town of Canajoharie.....	358,150	2,161,224	6,557 97	5,610 66
Town of Charleston.....	32,100	415,620	2,356 34	1,078 97
Town of Florida.....	21,400	1,316,130	3,809 96	3,416 75
Town of Glen.....	116,000	1,587,669	4,937 44	4,121 68
Town of Minden.....	399,735	2,623,948	14,227 88	6,811 92
Town of Mohawk.....	180,200	2,482,637	7,078 79	6,445 07
Town of Palatine.....	107,500	2,424,450	5,978 14	6,294 01
Town of Root.....	70,031	1,044,592	4,701 68	3,711 83
Town of St. Johnsville.....	208,760	1,643,085	4,472 04	4,265 54
Total	\$36,000	\$2,919,576	\$27,672,003	\$68,857 81	\$71,931 56

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.—(Concluded).

•CITIES AND TOWNS.	Amount of State		Amount of State taxes for canal and general purposes; also steamships and shore inspectors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
	tax for schools.	tax for general purposes.			
City of Amsterdam	\$7,946 74		\$16,992 15	\$55,411 80	.00504
Town of Amsterdam	1,798 92		3,846 55	16,034 76	.007
Town of Canajoharie	1,753 95		3,750 39	17,572 97	.0085
Town of Charleston	337 30		721 23	4,498 84	.0108
Town of Florida	1,068 11		2,283 89	10,578 71	.0088
Town of Glen	1,288 48		2,755 09	13,152 69	.0096
Town of Minden	2,129 48		4,553 35	27,722 68	.01146
Town of Mohawk	2,014 80		4,308 14	19,846 80	.00885
Town of Palatine	1,967 57		4,207 17	18,446 89	.00887
Town of Root	847 74		1,812 69	10,073 93	.01
Town of St. Johnsville	1,333 45		2,851 26	12,922 29	.0082513
Total	\$22,486 54		\$48,081 91	\$206,857 31	.....

I, J. C. Melick, Clerk of the Board of Supervisors of the county of Montgomery do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1892.

J. C. MELICK, *Clerk.*

P. O. address, Canajoharie, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Nassau, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Hempstead	\$7,512,728	\$7,512,728	\$409,400
North Hempstead	4,957,065	4,957,065	420,450
Oyster Bay	8,706,910	8,706,910	706,410
Total.....	\$21,176,703	\$21,176,703	\$1,536,260

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalised aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Hempstead	\$409,400	\$7,922,128	\$35,598 72	\$82,925 24
North Hempstead	420,450	5,377,515	39,231 35	56,289 37
Oyster Bay	706,410	9,413,320	36,642 18	98,534 34
Total	\$1,536,260	\$22,712,963	\$111,462 25	\$237,748 95

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.— (Concluded).

CITIES AND TOWNS	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Hempstead	\$6,451 21	\$14,454 28	\$139,429 45	.0176
North Hempstead.....	4,379 06	9,811 52	109,701 30	.0204
Oyster Bay	7,665 52	17,175 04	160,017 08	.0170
Total.....	\$18,495 79	\$41,440 84	\$409,147 83	... ..

I, J. Seymour Snedeker, Clerk of the Board of Supervisors of the county of Nassau, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1889.

J. SEYMOUR SNEDEKER, *Clerk.*

P. O. address, Hempstead, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the city of New York, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

BOROUGHS.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.
New York	\$2,178,605,905	\$2,178,605,905	\$490,482,930	\$80,801,403	\$409,681,527
Kings	*609,822,267	609,822,267	45,270,718	3,030,630	42,240,088
Queens	108,752,600	108,752,600	6,314,032	1,751,849	4,562,183
Richmond	40,264,692	40,264,692	3,888,890	438,100	3,400,790
Total	\$2,932,445,464	\$2,932,445,464	\$545,906,565	\$86,021,982	\$459,884,583

* \$986,200 included in this amount represents the assessment of the Pratt Institute of Brooklyn, which is liable only for taxation for State purposes.

Statement of the aggregate valuations of real and personal estate in the city of New York, etc.— (Continued).

BOROUGH.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county and deficiency taxes.
New York	\$2,588,287,492	\$51,817,054 21	{ C. \$2,223,934 50 { D. 5,980,269 30
Kings	652,062,350	12,698,673 06	{ C. 1,019,422 33 { D. 132,639 99
Queens	108,314,783	2,186,807 35	{ C. 235,392 91 { D. 990,032 49
Richmond.....	43,665,482	856,216 43	{ C. 54,880 00 { D. 72,859 10
Add 2 per cent. for deficiency in product of tax, viz.:			
New York	\$3,392,330,047	\$67,508,751 05	{ C. \$3,533,629 74 { D. 7,175,850 88
Kings .....	.....	\$1,036,341 08	{ C. \$44,478 69 { D. 119,605 39
Queens .....	.....	253,973 46	{ C. 20,388 45 { D. 2,652 60
Richmond.....	.....	42,736 15	{ C. 4,707 86 { D. 19,801 85
	.....	17,124 33	{ C. 1,097 60 { D. 1,457 18
	.....	\$1,350,175 02	{ C. \$70,872 60 { D. 143,517 02

Total tax with 2 per cent. added:

New York	\$52,853,395 29	{ C. \$2,268,413 19 D. 6,099,874 69
Kings	12,952,646 52	{ C. 1,039,810 78 D. 135,282 59
Queens	2,179,543 50	{ C. 240,100 77 D. 1,009,894 34
Richmond.....	873,340 76	{ C. 55,977 60 D. 74,316 28

\$88,858,926 07

{ C. \$3,604,302 34
D. 7,319,367 90

Deduct loss by omitted decimals:

New York	\$98 18	{ C. \$57 62 D. 105 98
Kings	24 06	{ C. 36 38 D. 13 31
Queens	4 05	{ C. 6 50 D. 10 98
Richmond.....	1 63	{ C. 20 D. 1 75

{ C. \$100 70
D. 132 02

Statement of the aggregate valuations of real and personal estate in the city of New York, etc.—(Continued).

BOROUGH.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county and deficiency taxes.
Total amount to be raised under tax rate:			
New York	\$52,853,297 11	{ C. \$2,268,355 57 { D. 6,099,768 71
Kings	12,952,622 46	{ C. 1,039,774 40 { D. 135,269 28
Queens	2,179,539 45	{ C. 340,094 27 { D. 1,009,883 36
Richmond	873,339 13	{ C. 55,977 40 { D. 74,314 53
Tax rates:			
New York	\$68,858,798 15	{ C. \$3,604,201 64 { D. 7,319,235 88
Kings0198020	{ C. .0008498 { D. .0022853
Queens0198020	{ C. .0015396 { D. .0002068
Richmond0198020	{ C. .0021814 { D. .0091762
Richmond0198020	{ C. .0012691 { D. .0016860

Statement of the aggregate valuations of real and personal estate in the city of New York, etc.—(Continued).

BOROUGH.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspectors' tax, if any.	Amount of State tax for State care of insane.	Aggregate taxation.
New York.....	\$1,913,086 51	\$979,318 09	\$1,844,761 99	\$64,758,424 60
Kings	504,395 68	315,898 32	486,381 55	15,157,400 93
Queens.....	63,869 93	42,864 44	61,588 86	3,530,705 98
Richmond.....	24,367 59	15,538 82	23,497 32	1,047,359 26
	\$2,505,719 71	\$1,353,709 67	\$2,416,229 72	\$84,498,890 77
Add 2 per cent. for deficiency in product of tax, viz:				
New York.....	\$38,261 73	\$19,586 36	\$36,895 24	\$1,295,163 49
Kings	10,087 91	6,317 97	9,727 63	303,148 02
Queens	1,277 40	859 09	1,231 77	70,614 12
Richmond.....	487 35	310 77	469 95	20,947 18
	\$50,114 39	\$27,074 19	\$18,324 59	\$1,689,877 81
Total tax with 2 per cent. added:				
New York.....	\$1,951,348 24	\$998,904 45	\$1,881,657 23	\$66,053,593 09
Kings	514,483 59	322,216 29	496,109 18	15,460,548 95
Queens.....	65,147 33	43,813 53	63,820 68	3,601,320 10
Richmond.....	24,854 94	15,849 59	23,967 27	1,068,306 44
	\$2,555,834 10	\$1,380,783 86	\$2,464,554 31	\$86,183,768 58

Statement of the aggregate valuations of real and personal estate in the city of New York, etc.—(Continued).

BOROUGH.		Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Amount of State tax for State care of insane.	Aggregate taxation.
Deduct loss by omitted decimals :					
New York.....		.....	.....	.....	\$261 78
Kings .....		.....	.....	.....	73 75
Queens.....		.....	.....	.....	21 53
Richmond .....		.....	.....	.....	3 58
		.....	.....	.....	\$360 64
Total amount to be raised under tax rate :					
New York.....		\$1,951,348 24	\$998,904 45	\$1,881,657 23	\$66,053,331 31
Kings		514,488 59	322,216 29	496,109 18	15,460,475 20
Queens.....		65,147 33	48,813 53	62,820 63	3,601,298 57
Richmond		24,854 94	15,349 59	23,967 27	1,068,302 86
		\$2,555,834 10	\$1,380,783 86	\$2,464,554 31	\$86,188,407 94
Tax rates :					
New York.....		.....	.0018669	.....	.0248040
Kings.....		.....	.0020440	.....	.0286424

Queens.....	.....	.0015859	.....	.0327445
Richmond.....	.....	.0014811	.....	.0242373

I, P. J. Scully, Clerk of the Municipal Assembly of the City of New York, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said city, as corrected by said Municipal Assembly at their annual meeting in the month of August, 1899.

P. J. SCULLY, *Clerk.*
P. O. address, Room 11, City Hall, New York City.

TAX RATES.		New York.	Kings.	Queens.	Richmond.
On property liable to taxation for city, county and State purposes .....		.0248040	.0236424	.0327445	.0242373
On property exempt from "local" taxation for State purposes .....		.0229371	.0215984	.0311586	.0227562
On property liable only for State purposes.....		.....	.0020439	.....	.....

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Cambria	24,466	\$1,179,015	\$1,179,015	\$1,174,015	\$83,500	
Hartland	31,607	1,191,370	1,191,370	1,181,370	84,950	
Lewiston	23,868	1,511,027	1,511,027	1,511,027	13,650	
Lockport	28,828	1,313,262	1,313,262	1,318,262	70,100	
Newfane	31,239	1,299,383	1,299,383	1,284,383	50,600	
Niagara	8,311	897,830	897,830	897,830	40,000	
Penleton	16,732	735,434	735,434	725,434	73,269	
Porter	19,895	1,074,516	1,074,516	1,064,516	67,800	
Royalton	41,668	2,089,251	2,089,251	2,089,251	121,900	
Somerseset	23,053	930,120	930,120	920,120	99,880	
Wheatfield	17,098	997,733	997,733	997,733	37,450	
Wilson	28,668	1,123,656	1,123,656	1,128,656	35,170	
City of Lockport:						
First ward		1,363,771	1,363,771	1,404,789	152,270	
Second ward		684,008	684,008	705,205	100,400	
Third ward		1,512,558	1,512,558	1,660,031	144,200	
Fourth ward		1,099,994	1,099,994	1,184,374	172,250	
Fifth ward		1,198,626	1,198,626	1,233,875	105,760	
Sixth ward		714,238	714,238	734,971	58,000	

City of Niagara Falls:

First ward.....	.....	5,853,985	5,813,849	320,250
Second ward.....	.....	4,456,589	4,426,652	29,250
Third ward.....	.....	1,897,250	1,883,977	95,000
Fourth ward.....	.....	2,280,105	2,264,401	77,000
City of Tonawanda:				
First ward.....	.....	2,446,385	2,429,058	224,400
Second ward.....	.....	974,952	968,491	21,000
Third ward.....	.....	2,426,205	2,409,998	72,700
Total	294,331	\$41,356,213	\$41,356,213	\$2,295,649

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Cambria	\$33,500	\$1,207,515	\$1,163 59	\$3,594 59
Harland	84,950	1,266,320	1,418 57	3,769 62
Lewiston	18,550	1,534,577	14,788 14	4,538 41
Lockport	70,100	1,383,862	1,985 71	4,118 08
Newfane	50,600	1,334,983	6,954 65	3,974 16
Niagara	40,000	937,830	1,402 82	2,791 76
Pendleton	78,269	798,703	1,901 60	2,377 60
Porter	67,800	1,132,316	1,418 95	3,370 71
Royalton	121,900	2,211,151	4,380 23	6,582 22
Somerses	99,880	1,020,000	7,626 68	3,036 37
Wheatfield	37,450	1,035,183	2,651 78	3,081 56
Wilson	35,170	1,168,836	9,990 51	3,464 51
City of Lockport:					
First ward	152,270	1,557,009	1,299 81	4,634 95
Second ward	100,400	805,605	719 18	2,398 15
Third ward	144,200	1,804,231	1,491 21	5,870 89
Fourth ward	172,250	1,306,624	1,102 67	3,889 60
Fifth ward	105,760	1,339,635	1,124 48	3,987 87
Sixth ward	53,000	787,971	685 76	2,345 66

City of Niagara Falls:					
First ward.....	.....	320,250	6,133,099	4,351 19	18,257 19
Second ward.....	.....	29,250	4,455,902	3,184 96	13,364 46
Third ward.....	.....	95,000	1,978,977	1,473 87	5,891 08
Fourth ward.....	.....	77,000	2,341,401	1,722,77	6,969 95
City of Tonawanda:					
First ward.....	.....	224,400	2,653,458	247 83	7,898 89
Second ward.....	.....	21,000	989,491	235 54	2,945 56
Third ward.....	.....	72,700	2,482,693	243 52	7,390 56
Total .....	.....	\$2,295,649	\$43,651,862	\$74,160 52	\$129,944 35

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Am't of State taxes for canal and general purposes; all owners, farmers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Cambria	\$823 28	\$1,773 10	\$7,354 56	.0060655
Hartland	863 38	1,859 44	7,911 01	.0061982
Lewiston	1,039 46	2,338 66	22,604 67	.0148565
Lockport	943 18	2,031 30	9,078 22	.0065624
Newfane	910 19	1,950 27	13,799 27	.010321
Niagara	639 41	1,377 09	6,211 08	.0066228
Pendleton	544 56	1,172 80	5,496 56	.0074150
Porter	772 00	1,662 67	7,219 33	.0063199
Royalton	1,507 56	3,246 81	16,316 82	.0073793
Somerset	695 44	1,497 75	12,856 24	.012481
Wheatfield	705 79	1,520 04	7,959 17	.0076886
Wilson	793 50	1,708 94	15,957 46	.013711
City of Lockport:				
First ward	1,061 57	2,286 28	9,382 11	.0061833
Second ward	549 26	1,182 98	4,849 52	
Third ward	1,230 12	2,649 32	10,741 54	
Fourth ward	890 86	1,918 62	7,801 75	
Fifth ward	913 36	1,967 10	7,992 81	
Sixth ward	537 24	1,157 04	4,726 70	

City of Niagara Falls:

First ward	4,181 55	9,005 72	35,795 65	} .0058079
Second ward	3,038 03	6,543 96	26,030 41	
Third ward	1,349 27	2,905 89	11,620 11	
Fourth ward	1,596 37	3,438 07	18,727 16	
City of Tonawanda:				
First ward	1,809 13	3,896 29	13,852 14	} .0052116
Second ward	674 64	1,453 95	5,308 69	
Third ward	1,693 70	3,645 54	12,972 32	
Total	\$29,761 85	\$64,097 58	\$297,964 30

I, Fred H. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1898.

FRED H. KRULL, *Clerk.*

P. O. Address, Lockport, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Oneida as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Annsville.....	36,851	\$345,633 00	\$288,623 00	\$30,400 00		
Augusta.....	16,277	546,450 00	546,450 00	76,050 00		
Ava.....	22,507½	154,350 00	139,350 00	16,400 00		
Boonville.....	41,739	1,072,020 00	1,011,020 00	278,886 00		
Bridgewater.....	14,453	455,600 00	399,600 00	83,800 00		
Camden.....	32,953	1,279,970 00	1,254,970 00	268,330 00		
Deerfield.....	22,385½	753,210 00	669,210 00	96,400 00		
Florence.....	33,180½	152,150 00	85,150 00	18,730 00		
Floyd.....	20,662	339,540 00	339,540 00	32,075 00		
Forestport.....	46,479 ⁶³ / ₁₀₀	280,871 00	221,871 00	53,685 00		
Kirkland.....	19,243	1,518,630 00	1,528,630 00	207,250 00		
Lee.....	27,684	444,670 00	382,670 00	34,605 00		
Marcy.....	20,008½	546,300 00	546,300 00	59,650 00		
Marshall.....	19,109½	781,775 00	705,775 00	78,650 00		
New Hartford.....	16,486	2,189,240 00	2,109,240 00	209,500 00		
Paris.....	18,940½	991,200 00	939,200 00	130,550 00		
Remsen.....	22,927½	368,567 00	314,567 00	53,070 00		
Rome:						
First ward.....	5,895	1,178,829 00		102,815 00		
Second ward.....	6,493½	854,881 00		191,988 00		
Third ward.....	18,388 ¹⁰⁵ / ₁₀₀	1,594,789 00	6,315,642 00	266,885 00		
Fourth ward.....	9,676 ¹⁰⁵ / ₁₀₀	874,943 00		55,485 00		
Fifth ward.....	8,545½	1,897,720 00		187,968 00		

Sangerfield.....	18,582 $\frac{1}{2}$	1,073,496 00	997,496 00	312,429 93
Steuben	25,636 $\frac{1}{2}$	844,232 00	319,232 00	17,840 00
Trenton	27,102 $\frac{1}{2}$	829,980 00	817,980 00	97,990 00
Utica:				
First ward.....		2,600,766 00		2,654,424 00
Second ward.....		2,269,147 00		670,839 00
Third ward		3,637,813 00		1,490,167 00
Fourth ward		3,989,213 00		1,795,751 00
Fifth ward.....		527,450 00		151,645 00
Sixth ward.....		609,450 00		72,592 00
Seventh ward		3,149,635 00		532,610 00
Eighth ward		2,540,844 00	29,525,631 00	438,910 00
Ninth ward		1,553,840 00		294,094 00
Tenth ward		1,320,645 00		203,952 00
Eleventh ward		2,248,170 00		500,377 00
Twelfth ward		1,246,828 00		102,088 00
Thirteenth ward		834,135 00		57,096 00
Fourteenth ward		660,300 00		117,330 00
Fifteenth ward		1,195,395 00		132,160 00
Vernon.....	24,759 $\frac{1}{2}$	913,357 00	892,357 00	127,938 00
Verona	42,004 $\frac{1}{16}$	1,811,002 30	1,778,002 30	128,230 00
Vienna	37,381	575,820 00	520,820 00	17,670 00
Western.....	33,319	503,080 00	478,030 00	59,900 00
Westmoreland.....	24,869	906,500 00	884,500 00	112,150 00
Whitestown.....	16,098 $\frac{1}{2}$	2,803,703 00	2,803,703 00	543,749 00
Total.....	723,487 $\frac{1}{16}$	\$56,815,559 30	\$56,815,559 30	\$13,163,598 93

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Annville.....	\$30,400 00	\$319,023 00	\$3,646 75	\$1,378 23
Augusta.....	76,050 00	632,500 00	268 30	2,689 28
Ava.....	16,460 00	155,750 00	1,435 97	672 86
Boonville.....	278,886 00	1,239,906 00	7,678 49	5,572 57
Bridgewater.....	83,800 00	433 400 00	14 66	2,088 35
Camden.....	268,330 00	1,523,300 00	5,559 90	6,580 86
Deerfield.....	96,400 00	765,610 00	3,785 89	3,307 54
Florence.....	18,730 00	103,880 00	1,989 51	448 78
Floyd.....	32,075 00	371,615 00	1,890 36	1,605 43
Forestport.....	53,685 00	275,556 00	4,991 05	1,190 44
Kirkland.....	207,250 00	1,735,880 00	68 85	7,499 24
Lee.....	34,605 00	417,275 00	2,128 21	1,802 68
Marcy.....	59,650 00	605,950 00	3,112 17	2,617 79
Marshall.....	78,650 00	734,425 00	1,706 77	3,388 82
New Hartford.....	209,500 00	2,318,740 00	5,005 06	10,017 27
Paris.....	130,550 00	1,039,750 00	1,625 48	4,621 46
Remsen.....	53,070 00	367,637 00	806 90	1,588 24
Rome:					
First ward.....	102,815 00	7,120,288 00	22,294 62	30,760 58
Second ward.....	191,988 00			
Third ward.....	266,385 00			
Fourth ward.....	55,486 00			
Fifth ward.....	187,988 00			

Sangerfield	312,439 93	1,309,935 38	2,924 78	5,659 06
Steuben	17,840 00	336,572 00	1,277 63	1,454 04
Trenton	97,990 00	915,970 00	3,996 55	3,957 11
Utica:				
First ward	2,654,424 00			
Second ward	670,839 00			
Third ward	1,490,167 00			
Fourth ward	1,795,751 00			
Fifth ward	161,645 00			
Sixth ward	72,592 00			
Seventh ward	532,610 00			
Eighth ward	438,910 00	38,739,166 00	85,883 49	167,358 43
Ninth ward	294,094 00			
Tenth ward	203,952 00			
Eleventh ward	500,377 00			
Twelfth ward	102,088 00			
Thirteenth ward	57,096 00			
Fourteenth ward	117,330 00			
Fifteenth ward	132,160 00			
Vernon	127,933 00	1,020,290 00	4,608 45	4,407 79
Verona	128,230 00	1,906,232 30	8,101 52	8,235 18
Vienna	17,670 00	538,490 00	8,775 21	2,326 35
Western	59,900 00	537,930 00	6,672 86	2,323 93
Westmoreland	112,150 00	996,650 00	1,746 98	4,305 67
Whitestown	543,749 00	3,347,452 00	5,246 91	14,461 44
Total	\$13,163,598 93	\$69,979,158 23	\$197,242 82	\$802,319 40

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.— (Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also post-offices, and shore improve- ment tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Annsville	\$235 96	\$509 66	\$5, 770 59	.01545663
Augusta	460 42	994 46	4, 412 46	.00708892
Ava	115 19	248 81	2, 472 83	.01448216
Boonville	954 06	2, 060 65	16, 265 77	.0120406
Bridgewater	357 58	772 25	3, 232 79	.00599338
Camden	1, 126 68	2, 433 51	15, 700 95	.0101407
Deerfield	666 27	1, 323 08	8, 882 78	.0104551
Florence	76 83	165 95	2, 681 07	.0156897
Floyd	274 85	593 67	4, 364 31	.01174417
Forestport	203 81	440 21	6, 825 51	.020402
Kirkland	1, 283 91	2, 773 12	11, 625 12	.0058666
Lee	308 62	666 62	4, 906 13	.0102865
Marcy	448 18	968 02	7, 146 16	.0117938
Harshall	580 19	1, 253 14	6, 928 92	.0080529
New Hartford	1, 714 98	3, 704 29	20, 441 60	.0085218
Paris	791 22	1, 708 96	- 8, 747 12	.00779774
Remsen	271 91	587 31	3, 254 36	.0077183
Rome:				
First ward				
Second ward				
Third ward				
Fourth ward				
Fifth ward				
Sangerfield				
Staaten				
	5, 266 85	11, 374 89	69, 896 44	.00967296
	968 85	2, 092 65	11, 645 84	.00840385
	248 94	537 68	3, 618 39	.0097806

Trenton.....	677 48	1,468 29	10,094 43	.0108779
Utica :				
First ward				
Second ward				
Third ward.....				
Fourth ward				
Fifth ward				
Sixth ward				
Seventh ward				
Eighth ward.....	28,652 60	61,887 08	343,781 54	.00914624
Ninth ward				
Tenth ward				
Eleventh ward.....				
Twelfth ward.....				
Thirteenth ward.....				
Fourteenth ward.....				
Fifteenth ward.....				
Vernon	754 68	1,629 95	11,400 82	.0103522
Verona	1,409 90	3,045 27	20,791 87	.0107217
Vienna	398 28	860 26	12,860 10	.02082618
Western	397 87	859 36	10,253 52	.0182145
Westmoreland	737 15	1,592 18	8,381 98	.0082285
Whitestown	2,475 89	5,347 64	27,531 88	.00822472
Total.....	\$51,758 55	\$111,793 91	\$663,114 68	.....

* The apparent discrepancy in the ratio of the town of Kirkland is due to the fact that there has been already paid the County Treasurer out of town funds to be applied on State and County taxes the sum of \$1,500, which said sum is deducted from the aggregate taxation as per column 12, before the ratio is struck.

I, Stuart F. Day, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1894.

STUART F. DAY, Clerk,
P. O. address, Utica, N. Y.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also, stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Camillus.	\$1,785 95	\$3,864 00	\$13,485 07	.00548
Cleero	1,103 71	2,389 16	10,101 41	.006133
Clay	1,290 80	2,794 10	10,520 88	.00599
De Witt	1,942 20	4,204 13	18,410 35	.006591
Elbridge	1,905 78	4,125 34	15,230 38	.0063472
Fabius	648 04	1,402 78	5,603 08	.0065808
Geddes	2,983 57	6,458 33	19,504 42	.00456
La Fayette	823 84	1,783 29	8,173 63	.007884
Lysander	2,417 57	5,233 14	21,427 65	.00679
Manlius	2,157 83	4,670 91	25,845 62	.009712
Marcellus	321 49	1,778 24	7,261 65	.005755
Onondaga	2,527 86	5,471 91	20,866 70	.005656
Otisco	382 71	828 42	3,388 30	.006385
Pompey	1,063 20	2,301 42	9,852 14	.00653
Salina	947 08	2,050 07	14,477 52	.010
Skaneateles	1,833 79	3,969 47	14,737 39	.00539997
Spafford	459 85	995 44	3,642 20	.0058479
Tully	629 97	1,363 63	5,054 95	.0067386
Van Buren	1,597 58	3,458 21	16,547 72	.008015
City of Syracuse	51,277 44	110,996 56	320,546 02	.00893942
Total	\$78,599 36	\$170,138 55	\$564,677 58	.....

I, Charles E. Shinnaman, Clerk of the Board of Supervisors of the county of Onondaga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as ascertained by said Board of Supervisors, and is subject to audit in the month of December, 1899.

C. E. SHINNAMAN, Clerk.
P. O. address, Syracuse, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Ontario, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Bristol	22,252	\$537,249	\$491,611	\$44,800		
Canadice	18,131	279,184	280,665	29,700		
Canandaigua	36,934	4,367,074	5,113,431	641,500		
East Bloomfield	20,540	1,060,528	1,037,367	165,292		
Farmington	24,678	1,242,086	1,200,824	54,830		
Geneva, town	11,755	899,566	879,920	21,200		
Geneva, city of * .....	.....	4,549,960	4,780,266	983,600		
Gorham	29,864	1,488,525	1,423,297	172,700		
Hopewell	21,450	1,094,306	1,058,343	59,600		
Manchester	23,065	2,093,553	2,024,561	164,050		
Naples	24,674	611,346	642,290	86,400		
Phelps	39,613	2,869,970	2,873,346	184,550		
Richmond	25,969	692,884	737,055	92,275		
Seneca	29,766	1,557,784	1,541,481	93,950		
South Bristol	24,418	325,513	254,301	15,550		
Victor	22,194	1,573,956	1,522,086	145,030		
West Bloomfield	15,802	791,800	724,540	149,000		
Total	391,105	\$26,535,284	\$26,535,284	\$3,104,037		

* Pursuant to the provisions of chapter 260 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the city of Geneva are certified to the City Clerk, who combines the same with the city budget and the taxes are then extended by him in the aggregate.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes. ^f	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bristol'.....	\$44,800	\$536,411	\$1,758 46	\$1,688 87
Canadice.....	29,700	260,365	602 33	819 77
Canandaigua.....	641,500	5,754,931	11,680 78	18,119 50
East Bloomfield.....	165,292	1,202,659	3,101 17	3,786 59
Farmington.....	54,830	1,255,654	2,319 42	3,953 45
Geneva, town.....	21,200	901,120	2,905 64	2,837 14
Geneva, city of*.....	983,600	5,763,866	7,541 54	18,147 63
Gorham.....	172,700	1,595,997	1,974 99	5,025 02
Hopewell.....	59,600	1,117,843	1,450 00	3,519 55
Manchester.....	164,050	2,188,611	5,047 79	6,890 89
Naples.....	86,400	728,690	5,164 28	2,294 30
Phelps.....	184,550	3,057,896	4,710 06	9,621 83
Richmond.....	92,275	829,330	1,825 39	2,611 16
Seneca.....	98,950	1,635,431	7,187 19	5,149 18
South Bristol.....	15,550	269,861	1,182 62	849 63
Victor.....	145,030	1,667,116	2,521 09	5,248 94
West Bloomfield.....	149,000	873,540	952 22	2,750 86
Total.....	\$8,104,027	\$20,639,311	\$61,924 97	\$98,319 81

* Pursuant to the provisions of chapter 480 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the city of Geneva are certified to the City Clerk, who combines the same with the city budget, and the same are extended by him. It is then provided by law that the tax is extended upon all the property of corporations, thus leaving them to make application to the Board for rebate upon proof that State taxes have been paid.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.—(Concluded).

CITIES AND TOWNS.	Amount of state tax for schools.	Amount of State taxes for canal and general purposes; also stenographers', and shors' inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bristol.....	\$415 64	\$889 09	\$4,753 06	.0081645
Canadice.....	201 75	431 52	2,055 37	.0066543
Canandaigua.....	4,459 34	9,538 33	43,797 95	.00795087
East Bloomfield.....	931 91	1,993 30	9,812 97	.00800175
Farmington.....	972 97	2,081 13	9,326 97	.0071917
Geneva, town.....	698 24	1,493 53	7,934 55	.0086174
Geneva, city of*.....	4,466 27	9,553 13	*39,708 57	.00717596
Gorham.....	1,236 70	2,645 22	10,881 93	.0065506
Hopewell.....	866 19	1,852 73	7,688 47	.0066631
Manchester.....	1,695 89	3,627 44	17,262 01	.0076462
Naples.....	564 64	1,907 74	9,230 96	.0132137
Phelps.....	2,369 48	5,068 20	21,775 57	.007129
Richmond.....	642 63	1,374 54	6,453 72	.0082197
Seneca.....	1,267 25	2,710 59	16,314 21	.0098655
South Bristol.....	209 10	447 25	2,688 60	.0078831
Victor.....	1,291 80	2,763 10	11,824 93	.0068791
West Bloomfield.....	676 88	1,447 81	5,827 27	.006194
Total.....	\$22,966 68	\$49,124 65	\$227,336 11	.....

* Pursuant to the provisions of chapter 300 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the City of Geneva are certified to the City Clerk, who combines the same with the city budget and the taxes are then extended by him in the aggregate.

I, N. T. Powell, Clerk of the Board of Supervisors of the county of Ontario, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

M. T. POWELL, Clerk.
P. O. address, Canandaigua, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Blooming Grove	21,705	\$1,012,680	\$952,630	\$106,000
Chester	15,726.	813,175	753,175	178,030
Cornwall.....	16,599	1,244,790	1,104,790	90,700
Crawford	24,782	670,070	580,070	25,500
Deerpark	37,018	2,252,131	2,342,131	124,700
Goshen	28,260	1,741,395	1,672,395	370,350
Greenville.....	17,307	282,450	271,450	30,600
Hamptonburgh	16,525	726,425	676,425	27,050
Highlands	16,266	778,372	658,372	38,000
Middletown .....	.....	3,613,735	4,567,735	314,282
Minisink	13,860	467,805	449,805	21,600
Monroe	11,492	721,940	707,940	72,800
Montgomery	30,042	1,761,825	1,641,825	148,575
Mount Hope	15,889	511,217	486,217	45,700
Newburgh (city).....	.....	9,323,170	9,143,170	1,589,100
Newburgh	26,888	1,789,505	1,749,505	324,150
New Windsor	20,533	1,656,750	1,666,750	51,485
Taxedo	27,839	1,518,900	1,518,900	240,100
Walkill	37,453	1,179,135	1,148,135	29,760

Warwick	61,836	2,585,580	2,545,580	372,975
Wawaganda	20,020	664,250	651,250	29,250
Woodbury	28,887	626,654	608,654	38,600
Total	478,421	\$35,891,904	\$35,891,904	\$4,263,747

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Blooming Grove.....	\$106,000	\$1,058,680	\$4,517 36	\$2,899 98
Chester.....	178,030	981,205	3,542 61	2,550 85
Cornwall.....	90,700	1,195,490	6,029 68	3,274 85
Crawford.....	25,500	605,570	4,880 56	1,658 85
Deerpark.....	124,700	2,466,831	17,429 20	6,757 51
Goshen.....	870,350	2,042,745	9,427 73	5,595 75
Greenville.....	30,600	302,050	1,730 33	827 40
Hamtonburgh.....	27,050	708,475	1,900 03	1,927 05
Highlands.....	38,000	696,372	3,016 64	1,907 60
Middletown.....	291,382	4,859,117	18,625 95	13,373 42
Minisink.....	21,600	471,405	6,116 48	1,291 30
Monroe.....	72,800	780,240	8,019 66	2,137 35
Montgomery.....	143,575	1,785,400	10,207 54	4,890 83
Mount Hope.....	45,700	531,917	1,648 99	1,457 10
Newburgh city.....	178,000	1,411,100	10,554,270	12,247 22	29,399 40
Newburgh.....	824,150	2,078,655	8,567 68	5,680 47
New Windsor.....	51,485	1,718,935	6,419 13	4,706 85
Tuxedo.....	199,100	1,718,000	4,648 41	4,818 50
Wallkill.....	41,000	29,750	1,172,885	6,667 92	3,212 90

Warwick	372,975	2,918,555	10,231 24	7,994 94
Wawayanda	29,250	680,590	2,388 80	1,854 19
Woodbury	38,600	647,354	2,574 90	1,773 05
Total	\$4,021,897	\$39,918,801	\$140,788 06	\$110,000 00

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Cambria	24,466	\$1,179,015	\$1,174,015	\$33,500		
Hartland	31,607	1,191,370	1,181,370	84,950		
Lewiston	22,868	1,511,027	1,511,027	13,550		
Lockport	28,828	1,313,262	1,313,262	70,100		
Newfane	31,239	1,299,383	1,284,883	50,500		
Niagara	8,211	897,830	897,830	40,000		
Pendleton	16,732	735,434	725,434	73,269		
Porter	19,895	1,074,516	1,064,516	67,800		
Royalton	41,668	2,089,251	2,089,251	121,900		
Somerset	23,053	930,120	920,120	99,880		
Wheatfield	17,098	997,733	997,733	37,450		
Wilson	28,669	1,128,656	1,128,656	35,170		
City of Lockport:						
First ward .....	.....	1,363,771	1,404,789	162,270		
Second ward .....	.....	684,008	705,205	100,400		
Third ward .....	.....	1,312,558	1,660,031	144,200		
Fourth ward .....	.....	1,099,994	1,184,374	172,250		
Fifth ward .....	.....	1,198,426	1,233,875	105,760		
Sixth ward .....	.....	714,288	734,971	53,000		

City of Niagara Falls:

First ward.....	.....	5,853,985	5,812,849	320,250
Second ward.....	.....	4,456,539	4,426,652	29,250
Third ward.....	.....	1,897,250	1,883,977	95,000
Fourth ward.....	.....	2,280,105	2,264,401	77,000
City of Tonawanda:				
First ward.....	.....	2,446,385	2,429,058	224,400
Second ward.....	.....	974,952	968,491	21,000
Third ward.....	.....	2,426,205	2,409,998	72,700
Total, ...	294,331	\$41,356,213	\$41,356,213	\$2,995,649

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Cambria	\$33,500	\$1,207,515	\$1,163 59	\$3,594 59
Harland	84,950	1,266,320	1,418 57	3,769 62
Lewiston	13,650	1,524,577	14,788 14	4,538 41
Lockport	70,100	1,383,362	1,985 71	4,118 08
Newfane	50,600	1,334,983	6,954 65	3,974 16
Niagara	40,000	937,830	1,402 82	3,791 76
Pendleton	73,269	798,703	1,901 60	2,377 60
Porter	67,800	1,132,316	1,413 95	3,870 71
Royalton	121,900	2,211,151	4,980 23	6,582 22
Somerset	99,880	1,020,000	7,626 68	3,036 37
Wheatfield	37,450	1,035,183	2,651 78	3,081 56
Wilson	35,170	1,163,826	9,990 51	3,464 51
City of Lockport:					
First ward	152,270	1,557,009	1,299 31	4,634 95
Second ward	100,400	805,605	719 18	2,398 15
Third ward	144,200	1,804,231	1,491 21	5,370 89
Fourth ward	173,250	1,306,624	1,102 67	3,889 60
Fifth ward	105,760	1,339,635	1,124 48	3,987 87
Sixth ward	53,000	787,971	685 76	2,345 66

City of Niagara Falls:					
First ward.....	.....	320,250	6,133,099	4,351 19	18,257 19
Second ward.....	.....	29,350	4,455,902	3,184 96	13,264 46
Third ward.....	.....	95,000	1,978,977	1,473 87	5,891 08
Fourth ward.....	.....	77,000	2,841,401	1,722,77	6,969 95
City of Tonawanda:					
First ward.....	.....	224,400	2,653,458	247 83	7,898 89
Second ward.....	.....	21,000	989,491	235 54	2,945 56
Third ward.....	.....	72,700	2,482,693	243 52	7,390 56
Total .....	.....	\$2,295,649	\$43,651,862	\$74,160 52	\$129,944 35

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Am't of State taxes for canal and general purposes; all owners, farmers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Cambria	\$823 28	\$1,773 10	\$7,854 56	.0060655
Hartland	863 38	1,859 44	7,911 01	.0061382
Lewiston	1,039 46	2,338 66	22,604 67	.0148565
Lockport	943 18	2,031 30	9,078 22	.0065624
Newfane	910 19	1,950 27	18,799 27	.010221
Niagara	639 41	1,877 09	6,211 08	.0066298
Pendleton	544 56	1,172 80	5,996 56	.0074150
Porter	772 00	1,662 67	7,219 33	.0063199
Royalton	1,507 56	3,246 81	16,316 82	.0073793
Somerset	695 44	1,497 75	12,856 24	.012481
Wheatfield	705 79	1,520 04	7,959 17	.0076886
Wilson	793 50	1,708 94	15,957 46	.013711
City of Lockport:				
First ward	1,061 57	2,286 28	9,382 11	.0061388
Second ward	549 26	1,182 93	4,849 53	
Third ward	1,230 12	2,649 82	10,741 54	
Fourth ward	890 86	1,918 62	7,801 76	
Fifth ward	913 36	1,967 10	7,992 81	
Sixth ward	587 24	1,157 04	4,725 70	

City of Niagara Falls:

First ward	4,181 55	9,005 72	35,795 65	} .0058079
Second ward	3,038 03	6,542 96	26,030 41	
Third ward	1,349 27	2,905 89	11,620 11	
Fourth ward	1,596 37	3,438 07	13,727 16	
City of Tonawanda:				
First ward	1,809 13	3,896 29	13,852 14	} .0052116
Second ward	674 64	1,452 95	5,308 69	
Third ward	1,692 70	3,645 54	12,972 32	
Total	\$29,761 85	\$64,097 58	\$297,964 30

I, Fred H. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

FRED H. KRULL, *Clerk.*

P. O. Address, Lockport, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Oneida as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Annsville.....	36,351	\$345,623 00	\$288,623 00	\$30,400 00
Augusta.....	16,277	546,450 00	546,450 00	76,050 00
Ava.....	22,507 $\frac{3}{4}$	154,850 00	139,350 00	16,400 00
Boonville.....	41,739	1,072,020 00	1,011,020 00	278,886 00
Bridgewater.....	14,453	455,600 00	399,600 00	83,800 00
Camden.....	32,953	1,279,970 00	1,254,970 00	268,330 00
Deerfield.....	22,385 $\frac{1}{2}$	753,216 00	669,210 00	96,400 00
Florence.....	32,180 $\frac{1}{2}$	152,150 00	85,150 00	18,730 00
Floyd.....	20,662	339,540 00	339,540 00	32,075 00
Forestport.....	46,479 $\frac{63}{100}$	280,871 00	231,871 00	53,685 00
Kirkland.....	19,243	1,518,630 00	1,528,630 00	207,250 00
Lee.....	27,684	444,670 00	382,670 00	34,605 00
Marcy.....	20,008 $\frac{1}{2}$	546,300 00	546,300 00	59,650 00
Marshall.....	19,109 $\frac{3}{4}$	781,775 00	705,775 00	78,650 00
New Hartford.....	16,486	2,189,240 00	2,109,240 00	209,500 00
Paris.....	18,940 $\frac{1}{2}$	991,200 00	939,200 00	130,550 00
Remsen.....	22,927 $\frac{1}{2}$	368,567 00	314,567 00	53,070 00
Rome:				
First ward.....	5,395	1,178,829 00	} 6,315,642 00	102,815 00
Second ward.....	6,432 $\frac{34}{100}$	854,881 00		191,988 00
Third ward.....	18,388 $\frac{00}{100}$	1,594,769 00		266,385 00
Fourth ward.....	9,676 $\frac{00}{100}$	874,943 00		55,485 00
Fifth ward.....	8,645 $\frac{1}{2}$	1,897,720 00		187,968 00

Sangerfield.....	18,582½	1,078,496 00	997,496 00	312,429 98
Steuben	26,636½	844,232 00	819,232 00	17,840 00
Trenton	27,102½	829,980 00	817,980 00	97,990 00
Utica:				
First ward.....	.....	2,600,766 00		2,654,424 00
Second ward .....	.....	2,269,147 00		670,839 00
Third ward .....	.....	3,637,813 00		1,490,167 00
Fourth ward .....	.....	3,989,213 00		1,795,751 00
Fifth ward.....	.....	527,450 00		151,645 00
Sixth ward.....	.....	609,450 00		72,592 00
Seventh ward .....	.....	3,149,635 00		532,610 00
Eighth ward .....	.....	2,540,844 00	29,525,631 00	438,910 00
Ninth ward .....	.....	1,553,840 00		294,094 00
Tenth ward .....	.....	1,320,645 00		203,952 00
Eleventh ward .....	.....	2,248,170 00		500,377 00
Twelfth ward .....	.....	1,246,828 00		102,088 00
Thirteenth ward.....	.....	824,135 00		57,096 00
Fourteenth ward .....	.....	660,300 00		117,830 00
Fifteenth ward .....	.....	1,195,395 00		132,160 00
Vernon.....	24,759½	913,357 00	892,357 00	127,938 00
Verona.....	42,004½	1,811,002 30	1,778,902 30	128,230 00
Vienna.....	37,381	575,820 00	520,320 00	17,670 00
Western.....	33,319	503,030 00	478,030 00	59,900 00
Westmoreland.....	24,869	906,500 00	884,500 00	112,150 00
Whitestown.....	16,098½	2,803,703 00	2,803,703 00	543,749 00
Total.....	728,437½	\$56,815,559 30	\$56,815,559 30	\$18,163,598 93

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalised aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Annsville.....	\$30,400 00	\$319,023 00	\$3,646 75	\$1,378 22
Augusta.....	76,050 00	623,500 00	268 30	2,689 28
Ava.....	16,400 00	155,750 00	1,485 97	672 86
Boonville.....	278,886 00	1,239,906 00	7,678 49	5,572 57
Bridgewater.....	83,800 00	483,400 00	14 66	2,088 35
Camden.....	268,830 00	1,523,300 00	5,559 90	6,580 86
Deerfield.....	96,400 00	765,610 00	3,785 89	3,307 54
Florence.....	18,730 00	103,880 00	1,989 51	448 78
Floyd.....	32,075 00	371,615 00	1,890 36	1,605 43
Forestport.....	53,685 00	375,556 00	4,991 05	1,190 44
Kirkland.....	207,250 00	1,755,880 00	68 85	7,499 24
Lee.....	34,605 00	417,275 00	2,138 21	1,802 68
Marcy.....	59,650 00	605,950 00	3,112 17	2,617 79
Marshall.....	78,650 00	734,425 00	1,706 77	3,388 82
New Hartford.....	209,500 00	2,318,740 00	5,005 06	10,017 27
Paris.....	130,550 00	1,099,750 00	1,625 48	4,621 46
Remsen.....	53,070 00	387,637 00	806 90	1,588 24
Rome:					
First ward.....	102,815 00	7,120,283 00	22,394 62	30,760 58
Second ward.....	191,988 00			
Third ward.....	266,385 00			
Fourth ward.....	56,486 00			
Fifth ward.....	187,968 00			

Sangerfield	312,429 98	1,309,925 38	2,924 78	5,659 06
Steuben	17,340 00	336,572 00	1,277 63	1,454 04
Trenton	97,990 00	915,970 00	3,996 55	3,957 11
Utica:				
First ward	2,654,424 00			
Second ward	670,339 00			
Third ward	1,490,167 00			
Fourth ward	1,795,751 00			
Fifth ward	161,645 00			
Sixth ward	72,592 00			
Seventh ward	532,610 00			
Eighth ward	438,910 00	38,739,166 00	85,883 49	167,858 42
Ninth ward	294,094 00			
Tenth ward	203,952 00			
Eleventh ward	500,377 00			
Twelfth ward	102,088 00			
Thirteenth ward	57,096 00			
Fourteenth ward	117,330 00			
Fifteenth ward	132,160 00			
Vernon	127,933 00	1,020,290 00	4,608 45	4,407 79
Verona	128,280 00	1,906,232 30	8,101 52	8,235 18
Vienna	17,670 00	538,490 00	8,775 31	2,326 35
Western	59,900 00	537,930 00	6,672 36	2,323 93
Westmoreland	112,150 00	996,650 00	1,746 98	4,305 67
Whitestown	543,749 00	3,347,452 00	5,246 91	14,461 44
Total	\$13,163,598 93	\$69,979,158 23	\$197,242 82	\$309,319 40

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.— (Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also of statisticians and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Annsville	\$235 96	\$509 66	\$5, 770 59	.0154568
Augusta	460 42	994 46	4, 412 46	.0070882
Ava	115 19	248 81	2, 472 83	.01448216
Boonville	954 06	2, 060 65	16, 265 77	.0120406
Bridgewater	357 53	772 25	3, 232 79	.0059933
Camden	1, 126 68	2, 433 51	15, 700 95	.0101407
Deerfield	566 27	1, 223 08	8, 882 78	.0104551
Florence	76 83	165 95	2, 681 07	.0156897
Floyd	274 85	593 67	4, 364 31	.01174417
Forestport	203 81	440 21	6, 825 51	.020402
Kirkland	1, 283 91	2, 713 12	11, 625 12	.0058666
Lee	308 62	666 62	4, 906 13	.0102865
Marcy	448 18	968 02	7, 146 16	.0117938
Harshall	580 19	1, 253 14	6, 928 92	.0080529
New Hartford	1, 714 98	3, 704 29	20, 441 60	.0085218
Paris	791 22	1, 708 96	- 8, 747 12	.00779774
Rensen	271 91	587 31	3, 254 36	.0077183
Rome:				
First ward				
Second ward				
Third ward				
Fourth ward				
Fifth ward				
Sangerfield				
Stauben				
	5, 266 85	11, 374 89	69, 696 44	.00967296
	968 85	2, 092 65	11, 645 84	.0084085
	248 94	537 68	8, 518 39	.0097805

Trenton.....	677 48	1,468 29	10,094 43	.0108779
Utica :				
First ward				
Second ward				
Third ward.....				
Fourth ward				
Fifth ward				
Sixth ward				
Seventh ward				
Eighth ward				
Ninth ward	28,652 60	61,887 03	343,781 54	.00914624
Tenth ward				
Eleventh ward				
Twelfth ward				
Thirteenth ward				
Fourteenth ward				
Fifteenth ward				
Vernon	754 68	1,629 95	11,400 82	.0103522
Verona	1,409 90	3,045 27	20,791 87	.0107217
Vienna	398 28	860 26	12,360 10	.02082618
Western	397 87	859 36	10,253 52	.0182145
Westmoreland	737 15	1,592 18	8,381 98	.0082285
Whitestown	2,475 89	5,347 64	27,531 88	.00822472
Total.....	\$51,758 55	\$111,793 91	\$663,114 68	.....

* The apparent discrepancy in the ratio of the town of Kirland is due to the fact that there has been already paid the County Treasurer out of town funds to be applied on State and County taxes the sum of \$1,560, which said sum is deducted from the aggregate taxation as per column 12, before the ratio is struck.

I, Stuart F. Day, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1896.

STUART F. DAY, Clerk,
P. O. address, Utica, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Onondaga, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Camillus	21,500	\$2,197,151	\$2,408,132	\$263,300
Cicero	21,100	1,463,200	1,467,953	133,800
Clay	29,500	1,674,805	1,850,504	81,400
De Witt	23,400	2,688,423	2,802,177	104,675
Elbridge	22,200	2,174,245	2,626,894	225,300
Fabius	30,000	771,300	889,728	80,125
Geddes	5,160	4,128,550	4,315,980	149,500
La Fayette	22,200	947,585	1,143,771	89,150
Lysander	38,000	2,710,446	3,172,310	445,583
Manlius	30,300	2,436,576	3,006,326	223,110
Marecellus	18,900	1,174,050	1,141,609	87,850
Onondaga	39,500	3,505,589	3,600,048	133,800
Otisco	15,260	490,950	533,111	39,650
Pompey	39,000	1,406,800	1,489,319	101,900
Salina	8,446	1,410,840	1,380,447	37,050
Skaneateles	28,600	2,837,700	2,352,644	891,550
Spafford	18,160	546,020	611,399	76,800
Tully	15,600	711,500	903,647	39,200
Van Buren	21,600	1,950,910	2,277,551	118,500
City of Syracuse	9,164	68,523,251	65,215,882	12,207,888
Total	452,590	\$108,248,832	\$108,248,882	\$15,124,626

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Camillus	\$263,300	\$2,671,432	\$2,686 95	\$5,149 07
Cicero	183,800	1,651,753	3,424 85	3,183 69
Clay	81,400	1,931,904	2,712 33	3,723 65
De Witt	104,675	2,906,852	6,661 19	5,602 83
Elbridge	225,300	2,852,194	3,701 79	5,497 47
Fabius	80,125	969,858	1,632 91	1,869 35
Geddes	149,500	4,465,480	1,455 49	8,607 08
La Fayette	89,150	1,232,921	3,190 11	2,876 39
Lyssander	445,583	3,617,893	6,803 61	6,973 33
Manlius	228,110	3,229,436	12,792 26	6,224 62
Marcellus	87,850	1,229,459	2,292 19	3,369 78
Onondaga	183,300	3,783,348	5,574 68	7,292 25
Otisco	39,650	572,761	1,073 21	1,103 96
Pompey	101,900	1,591,219	3,420 50	3,067 02
Salina	37,050	1,417,497	8,748 21	2,732 16
Skaneateles	391,550	2,744,194	3,645 31	5,289 32
Spafford	76,800	688,199	860 43	1,326 48
Tully	39,200	942,847	1,244 06	1,817 29
Van Buren	113,500	2,391,051	6,883 26	4,608 67
City of Syracuse	*\$749,354	11,458,529	76,733,861	8,926 18	149,845 84
Total	*\$749,354	\$14,375,272	\$117,624,154	\$87,779 52	\$228,160 15

* Rate on personal property not taxable locally for State purposes, .001900507.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State- taxes for canal and general purposes, also stenographers, and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Camillus.....	\$1,785 65	\$3,864 00	\$13,485 07	.00548
Cicero.....	1,103 71	2,389 16	10,101 41	.006183
Clay.....	1,290 80	2,794 10	10,520 88	.00599
De Witt.....	1,942 20	4,204 13	18,410 35	.006591
Elbridge.....	1,905 78	4,125 34	15,230 38	.0063472
Fabius.....	648 04	1,402 78	5,603 08	.005808
Geddes.....	2,983 57	6,458 38	19,504 42	.00456
La Fayette.....	823 84	1,783 29	8,173 68	.007884
Lysander.....	2,417 57	5,233 14	21,427 65	.00679
Manlius.....	2,157 83	4,670 91	25,845 62	.003712
Marcellus.....	821 49	1,778 24	7,261 65	.005755
Onondaga.....	2,527 86	5,471 91	20,866 70	.005656
Otisco.....	382 71	828 42	3,388 30	.006885
Pompey.....	1,063 20	2,301 42	9,852 14	.00653
Salina.....	947 08	2,050 07	14,477 52	.010
Skaneateles.....	1,833 79	3,969 47	14,737 39	.00539997
Spafford.....	459 85	995 44	3,642 20	.0058479
Tully.....	629 97	1,363 63	5,054 95	.0067836
Van Buren.....	1,597 58	3,458 21	16,547 72	.008015
City of Syracuse.....	51,277 44	110,996 56	320,546 02	.00398942
Total.....	\$78,599 36	\$170,138 55	\$564,677 58	.....

I, Charles E. Shinnaman, Clerk of the Board of Supervisors of the county of Onondaga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

C. E. SHINNAMAN,
Clerk.

P. O. address, Syracuse, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Ontario, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bristol	22,252	\$537,249	\$491,611	\$44,800
Canadice	18,131	279,184	230,665	29,700
Canandaigua	36,934	4,867,074	5,113,431	641,500
East Bloomfield	20,540	1,060,528	1,037,367	165,292
Farmington	24,678	1,242,086	1,200,824	54,830
Geneva, town	11,755	899,566	879,920	21,200
Geneva, city of * .....	.....	4,549,960	4,730,266	983,600
Gorham	29,864	1,488,525	1,423,297	172,700
Hopewell	21,450	1,094,306	1,058,243	59,600
Manchester	23,065	2,093,553	2,024,561	164,050
Naples	24,674	611,346	642,290	86,400
Phelps	39,613	2,869,970	2,873,346	184,550
Richmond	25,969	692,884	737,055	93,275
Seneca	29,766	1,557,784	1,541,481	93,950
South Bristol	24,418	325,513	254,301	15,550
Victor	22,194	1,573,956	1,522,086	145,030
West Bloomfield	15,802	791,800	724,540	149,000
Total	391,105	\$26,535,284	\$26,535,284	\$3,104,027

* Pursuant to the provisions of chapter 360 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the city of Geneva are certified to the City Clerk, who combines the same with the city budget and the taxes are then extended by him in the aggregate.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes. [†]	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bristol.....	\$44,800	\$536,411	\$1,758 46	\$1,688 87
Canadice.....	29,700	260,365	602 33	819 77
Canandaigua.....	641,500	5,754,931	11,680 78	18,119 50
East Bloomfield.....	165,292	1,202,659	3,101 17	3,786 59
Farmington.....	54,830	1,255,654	2,819 42	3,953 45
Geneva, town.....	21,300	901,120	2,905 64	2,837 14
Geneva, city of*.....	983,600	5,763,866	7,541 54	18,147 63
Gorham.....	172,700	1,595,997	1,974 99	5,025 02
Hopewell.....	59,600	1,117,843	1,450 00	3,519 55
Manchester.....	164,050	2,188,611	5,047 79	6,890 89
Naples.....	86,400	728,690	5,164 28	2,294 30
Phelps.....	184,550	3,057,896	4,710 06	9,627 83
Richmond.....	92,275	829,330	1,825 39	2,611 16
Seneca.....	98,950	1,635,431	7,187 19	5,149 18
South Bristol.....	15,550	269,851	1,182 62	849 68
Victor.....	145,030	1,667,116	2,521 09	5,248 94
West Bloomfield.....	149,000	873,540	952 22	2,750 36
Total.....	\$3,104,027	\$29,639,311	\$61,924 97	\$98,319 81

* Pursuant to the provisions of chapter 360 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the city of Geneva are certified to the City Clerk, who combines the same with the city budget and the taxes are then extended by him in the aggregate.

† The tax is extended upon all the property of corporations, thus leaving them to make application to the Board for rebate upon proof that State taxes have been paid.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.—(Concluded).

CITIES AND TOWNS.	Amount of state tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bristol.....	\$415 64	\$889 09	\$4,752 06	.0081645
Canadice.....	201 75	431 52	2,055 37	.0066543
Canandaigua.....	4,459 34	9,538 33	43,797 95	.00795087
East Bloomfield.....	931 91	1,993 30	9,813 97	.00800175
Farmington.....	972 97	2,081 13	9,326 97	.0071917
Geneva, town.....	698 24	1,493 53	7,934 55	.0086174
Geneva, city of*.....	4,466 27	9,653 13	*39,708 57	.00717596
Gorham.....	1,236 70	2,645 22	10,881 93	.0065506
Hopewell.....	866 19	1,852 73	7,698 47	.0066631
Manchester.....	1,695 89	3,627 44	17,262 01	.0076462
Naples.....	564 64	1,307 74	9,230 96	.0182137
Phelps.....	2,369 48	5,068 20	21,775 57	.007129
Richmond.....	642 63	1,374 54	6,453 72	.0082197
Seneca.....	1,267 25	2,710 59	16,314 21	.0098655
South Bristol.....	209 10	447 25	2,688 60	.0078831
Victor.....	1,291 80	2,763 10	11,824 93	.0068791
West Bloomfield.....	676 88	1,447 81	5,827 27	.006194
Total.....	\$22,966 68	\$49,124 65	\$227,336 11	.....

* Pursuant to the provisions of chapter 300 of the Laws of 1897, taxes are not extended upon the roll of the city of Geneva, as the taxes levied upon the City of Geneva are certified to the City Clerk, who combines the same with the city budget and the taxes are then extended by him in the aggregate.

I, N. T. Powell, Clerk of the Board of Supervisors of the county of Ontario, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

M. T. POWELL, Clerk.
P. O. address, Canandaigua, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.			Equalized value of real estate, including village property and real estate of corporations.			Total assessed value of personal property.
Blooming Grove	21,705	\$1,012,630			\$952,630			\$106,000
Chester	15,726	813,175			753,175			178,030
Cornwall	16,599	1,244,790			1,104,790			90,700
Crawford	24,782	670,070			580,070			25,500
Deerpark	37,018	2,262,131			2,342,131			124,700
Goshen	23,260	1,741,395			1,672,395			370,350
Greenville	17,307	282,450			271,450			30,600
Hamptonburgh	16,525	726,425			676,425			27,050
Highlands	16,266	778,372			658,372			38,000
Middletown		3,613,735			4,567,735			314,232
Minisink	18,860	467,805			449,805			21,600
Monroe	11,492	721,940			707,940			72,800
Montgomery	30,042	1,761,825			1,641,825			143,575
Mount Hope	15,889	511,217			486,217			45,700
Newburgh (city)		9,233,170			9,143,170			1,589,100
Newburgh	26,833	1,739,505			1,749,505			324,150
New Windsor	20,533	1,656,750			1,666,750			51,485
Tuxedo	27,839	1,518,900			1,518,900			240,100
Wallkill	37,453	1,179,135			1,143,135			29,750

Warwick	61,835	2,585,580	2,545,580	372,975
Wawaganda.	20,020	664,250	651,250	29,250
Woodbury	28,387	626,654	608,654	38,600
Total	478,421	\$35,891,904	\$35,891,904	\$4,268,747

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Blooming Grove.....	\$106,000	\$1,058,680	\$4,517 36	\$2,899 98
Chester	178,080	981,205	8,542 61	2,550 85
Cornwall	90,700	1,195,490	6,029 68	3,274 85
Crawford.....	25,500	605,570	4,880 56	1,658 85
Deerpark.....	124,700	2,466,831	17,429 20	6,757 51
Goshen	870,350	2,042,745	9,427 73	5,595 75
Greenville.....	30,600	302,050	1,730 33	327 40
Hamtounburgh.....	27,050	708,475	1,900 08	1,927 05
Highlands.....	38,000	696,372	3,016 64	1,907 60
Middletown	291,332	4,859,117	18,625 95	13,873 42
Minisink	\$22,850	21,600	471,405	6,116 48	1,391 30
Monroe	72,300	780,240	3,019 66	2,137 35
Montgomery.....	143,575	1,785,400	10,207 54	4,890 83
Mount Hope.....	45,700	581,917	1,648 99	1,457 10
Newburgh city.....	178,000	1,411,100	10,554,270	12,247 22	29,339 40
Newburgh.....	324,150	2,073,655	3,567 68	6,680 47
New Windsor.....	51,485	1,718,385	6,419 13	4,706 85
Tuxedo	199,100	1,718,000	4,548 41	4,818 50
Wallkill.....	41,000	29,750	1,172,885	6,667 92	3,212 90

WAWICK .....	.....	372,975	2,918,555	10,281 24	7,994 94
Wayanda .....	.....	29,250	680,590	2,888 80	1,864 10
Woodbury .....	.....	38,600	647,954	2,574 90	1,773 05
Total	\$241,850	\$4,021,897	\$39,918,801	\$140,788 06	\$110,000 00

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Blooming Grove	\$885 26	\$1,987 90	\$10,290 45	.00920
Chester.....	778 70	1,748 62	8,620 78	.00870
Cornwall.....	999 70	2,244 90	12,549 13	.00940
Crawford	506 40	1,137 15	8,182 96	.01175
Deerpark.....	2,062 85	4,632 22	30,881 78	.013
Goshen.....	1,708 22	3,835 87	20,567 57	.00978
Greenville.....	252 60	567 20	3,377 53	.01091
Hamptonburgh	588 27	1,321 00	5,736 35	.00763
Highlands	582 33	1,307 65	6,814 22	.00835
Middletown	4,063 37	9,124 45	45,187 19	.01152
Minisink.....	394 21	885 20	8,687 19	.00855
Monroe.....	652 47	1,465 15	7,274 68	.01776
Montgomery	1,493 02	3,352 62	19,944 01	.00918
Mount Hope	444 81	998 85	4,549 75	.01
Newburgh city	8,825 87	19,818 80	70,291 29	.00818
Newburgh	1,734 07	3,898 90	14,876 12	.0065
New Windsor	1,436 85	3,226 50	15,789 33	.00382
Tuxedo.....	1,436 66	3,226 06	14,029 63	.00722
Walkill	980 81	2,202 45	13,064 08	.00803
				.0059
				.01082

Warwick.....	2,440 60	5,480 46	26,147 24\	.00884
Wawayanda.....	569 06	1,277 84	6,099 80	.00884
Woodbury.....	541 26	1,215 40	6,104 61	.00918
Total.....	\$33,877 39	\$74,950 19	\$359,065 64	.....

I, Ingham Stubbley, Clerk of the Board of Supervisors of the county of Orange, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

INGHAM STUBLEY, *Clerk*

P. O. Address, 35 Johnston st., Newburgh, N. Y.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and wards in the county of Orleans, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Albion	16,288	\$2,473,050	\$2,855,780	\$487,300
Barre	33,820	1,092,410	1,098,470	43,000
Carlton	26,473	1,227,214	1,072,386	89,500
Clarendon	21,502	854,220	750,215	77,419
Gaines	20,754	982,090	1,260,726	58,800
Kendall	19,939	762,555	786,906	31,600
Murray	18,831	1,742,720	1,487,527	205,470
Ridgeway	31,196	2,850,841	2,921,057	444,800
Shelby	28,799	1,638,805	1,526,178	63,450
Yates	22,794	1,006,090	870,250	60,125
Total	240,896	\$14,629,495	\$14,639,495	\$1,560,464

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Albion	\$487,300	\$3,348,080	\$9,792 98	\$11,219 20
Barre	43,000	1,141,470	2,855 23	3,830 72
Carlton	89,500	1,161,886	3,629 26	3,899 23
Clarendon	77,419	827,634	3,103 06	2,777 50
Gaines	58,800	1,319,026	2,630 02	4,426 59
Kendall	31,600	818,506	2,515 64	2,746 86
Murray	205,470	1,692,997	4,579 60	5,681 61
Ridgeway	444,800	3,365,357	6,155 37	11,293 96
Shelby	63,450	1,589,638	7,133 61	5,384 70
Yates	60,125	930,375	10,051 29	3,122 28
Total	\$1,560,464	\$16,189,959	\$52,446 06	\$54,382 65

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and all the insep- arable tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Albion.....	\$2,500 61	\$5,375 42	\$28,888 21	.009758376
Barre.....	858 81	1,835 40	9,375 16	.0082570701
Carlton.....	869 08	1,868 22	10,265 79	.007796522
Clarendon.....	619 07	1,330 77	7,880 40	.008404864
Gaines.....	986 63	2,120 89	10,164 18	.009789538
Kendall.....	612 24	1,316 09	7,190 83	.009054693
Murray.....	1,266 35	2,723 21	14,249 77	.007314863
Ridgeway.....	2,517 27	5,411 24	25,377 84	.007701594
Shelby.....	1,189 03	3,556 00	16,213 34	.009527423
Yates.....	695 92	1,495 96	15,365 45	.014411211
Total.....	\$12,110 01	\$26,032 20	\$144,920 92	.....

I, Frederic M. Thompson, Clerk of the Board of Supervisors of the county of Orleans, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1899.

FREDERIC M. THOMPSON, *Clerk.*

P. O. address, Albion, Orleans County, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Oswego, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.			
Albion.....	30,796	\$413,576	\$420,254	\$32,530		
Amboy.....	24,184	166,225	175,522	27,380		
Boylston.....	24,352	156,970	147,469	4,220		
Constantia.....	34,134	460,018	382,244	50,814		
Granby.....	29,587	1,593,895	1,607,233	127,945		
Hannibal.....	27,580	767,824	907,137	60,387		
Hastings.....	27,649	688,840	725,936	59,180		
Mexico.....	26,821	1,138,564	1,181,496	141,470		
New Haven.....	18,348	523,789	579,795	82,510		
Orwell.....	27,404	355,966	347,601	16,695		
Oswego.....	20,309	1,043,182	1,057,851	29,300		
Oswego city.....	3,492	8,979,377	8,782,359	1,089,020		
Palermo.....	24,468	452,960	447,127	32,790		
Parish.....	24,419	356,145	337,914	41,045		
Redfield.....	56,139	235,746	214,540	6,000		
Richland.....	32,460	1,270,353	1,336,021	283,485		
Sandy Creek.....	23,642	757,230	770,732	77,500		
Schroeppeel.....	26,364	1,238,514	1,250,337	77,591		
Scriba.....	25,296	827,020	873,577	38,875		

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Volney	29,435	\$2,662,660	\$2,514,419	\$275,955		
West Monroe	18,060	219,588	221,965	13,760		
Williamstown	24,005	287,982	301,895	44,950		
Total	576,944	\$24,586,324	\$24,586,324	\$2,613,402		

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Albion	\$32,530	\$452,784	\$3,001 45	\$1,392 35
Amboy	27,380	202,902	984 83	392 77
Boylston	4,320	151,689	1,907 76	667 43
Constantia	50,814	433,058	6,481 80	1,905 46
Granby	127,945	1,735,178	7,608 96	7,634 78
Hannibal	60,387	967,524	2,740 39	4,257 10
Hastings	59,180	785,116	6,317 24	3,454 51
Mexico	141,470	1,323,966	3,360 95	5,321 05
New Haven	82,510	662,305	1,470 07	2,914 14
Orwell	16,695	364,296	1,169 36	1,602 90
Oswego	39,300	1,087,151	2,604 87	4,783 46
Oswego city	1,089,020	9,871,279	77,023 78	48,433 63
Palermo	32,790*	479,917	2,016 64	2,111 64
Parish	41,045	378,959	3,979 48	1,667 42
Redfield	6,000	220,540	2,267 60	370 37
Richland	283,485	1,619,506	10,091 91	7,135 33
Sandy Creek	77,500	848,232	7,598 70	3,732 22
Schroepfel	77,591	1,327,928	4,978 27	5,842 88
Scriba	38,876	912,452	3,088 51	4,014 79

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Volney.....	\$275,955	\$2,790,374	\$28 151 52	\$12,277 65
West Monroe.....	13,760	238,725	1,483 80	1,050 39
Williamstown.....	44,950	346,846	1,062 68	1,526 12
Total.....	\$2,613,402	\$37,199,726	\$174,395 07	\$119,678 79

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.—(Continued.)

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; "photographers" and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Albion	\$356 01	\$766 63	\$6,116 34	.00130
Amboy	159 53	343 54	2,380 67	.00112
Boylston	119 27	256 83	2,951 29	.00150
Constantia	340 50	733 23	9,460 99	.00170
Granby	1,364 32	2,937 92	19,545 98	.00112
Hannibal	760 73	1,638 16	9,396 38	.00112
Hastings	617 31	1,329 32	11,718 38	.00154
Mexico	1,040 21	2,239 98	12,462 19	.00095
New Haven	520 75	1,121 38	6,026 34	.00098
Orwell	286 43	616 81	3,675 50	.00096
Oswego	854 79	1,840 71	10,083 83	.00090
Oswego city	7,761 49	16,713 55	144,932 45	.00144
Palermo	377 34	812 57	5,318 19	.00106
Parish	297 96	641 63	6,586 49	.00156
Redfield	173 40	873 40	3,784 77	.00130
Richland	1,273 37	2,742 07	21,233 18	.00134
Sandy Creek	666 94	1,436 17	13,434 03	.00160
Schroepfel	1,044 11	2,248 38	14,113 64	.00106
Scriba	717 43	1,544 92	9,365 65	.00104

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also steamships and shore im- provements' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Volney	\$2,193 99	\$4,724 52	\$42,347 68	.00143
West Monroe	187 70	404 20	3,180 59	.00127
Williamstown	372 71	587 26	3,448 77	.00100
Total	\$21,386 29	\$46,058 18	\$361,513 38	.....

I, W. E. Lewis, Clerk of the Board of Supervisors of the county of Oswego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

W. E. LEWIS, *Clerk.*
P. O. Address, Amboy Center, New York.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Otsego, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Total assessed value of		
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	personal property.
Burlington	26,929	\$526,800	\$599,353	\$78,926
Butternuts	32,575	801,625	891,747	78,500
Cherry Valley	24,083	677,520	649,844	154,170
Decatur	12,824	172,725	216,191	2,400
Edmeston	27,524	805,720	803,883	164,245
Exeter	19,045	474,405	467,536	34,075
Hartwick	25,471	738,930	705,179	49,600
Laurens	26,072	541,855	678,468	63,950
Maryland	29,686	692,800	746,880	125,700
Middlefield	39,095	768,640	930,800	37,300
Millford	28,025	777,525	762,122	70,700
Morris	24,180	506,960	631,132	56,750
New Lisbon	26,753	517,470	532,587	68,600
Oneonta	22,075	3,496,300	8,065,693	423,650
Otego	27,157	631,170	755,701	57,800
Otsego	32,960	2,021,680	1,748,792	816,450
Pittsfield	22,436	341,260	449,986	9,325
Plainfield	17,437	409,590	436,533	41,800
Richfield	19,877	1,207,230	991,676	124,200
Roseboom	19,859	333,300	362,264	39,665

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Springfield	26,895	\$785,336	\$826,975	\$131,495
Unadilla	27,475	1,098,838	911,127	156,675
Westford	20,582	313,825	384,513	16,150
Worcester	28,785	736,825	779,227	92,900
Total	607,301	\$19,378,209	\$19,378,209	\$2,899,525

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Burlington	\$78,925	\$678,278	\$1,366 95	\$1,616 29
Butternuts	78,600	970,247	2,962 16	2,498 22
Cherry Valley	154,170	804,014	7,381 53	2,638 81
Decatur	2,400	218,591	665 32	664 11
Edmeston	164,245	968,128	1,057 27	2,807 14
Exeter	34,075	501,611	1,263 19	1,327 37
Hartwick	49,600	754,779	1,089 25	1,935 35
Laurens	63,950	742,418	2,311 87	1,843 26
Maryland	125,700	872,680	2,618 87	2,493 64
Middlefield	37,300	968,100	2,111 18	2,590 24
Milford	70,700	832,822	1,142 60	3,022 05
Morris	56,750	687,892	1,393 80	1,696 74
New Lisbon	68,600	651,187	1,248 53	1,554 04
Oneonta	423,650	3,489,343	7,018 41	9,324 55
Otego	57,890	813,501	2,331 50	1,994 98
Pittsfield	816,450	2,565,242	10,686 76	7,215 15
Plainfield	9,325	459,311	3,426 94	1,157 76
Richfield	41,300	477,833	722 12	1,132 05
Richfield	129,200	1,120,876	2,291 14	2,884 67
Roseboom	39,665	401,929	1,002 84	924 20

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Springfield	\$181,495	\$958,470	\$1,172 88	\$2,263 35
Unadilla	156,675	1,067,802	2,611 11	2,841 48
Westford	16,150	400,663	1,798 60	1,111 92
Worcester	92,900	872,127	3,404 25	2,017 33
Total	\$2,899,525	\$22,277,734	\$63,314 07	\$58,854 70

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.—(Concluded)

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stenographers and shore inspec- tors' tax, if any	Aggregate taxation.	Rate of tax on \$1 valuation.
Burlington.....	\$544 64	\$1,175 63	\$4,603 51	.0076
Butternuts.....	779 09	1,681 66	7,921 13	.009
Cherry Valley.....	645 62	1,893 54	12,059 50	.0145
Decatur.....	175 52	378 88	1,878 83	.017
Edmeston.....	777 89	1,677 99	5,819 79	.006
Exeter.....	402 78	869 41	3,762 75	.0074
Hartwick.....	606 07	1,308 21	4,988 88	.0062
Laurens.....	596 14	1,286 78	6,038 05	.01
Maryland.....	700 67	1,512 39	7,325 57	.00895
Middlefield.....	777 38	1,677 94	7,156 74	.00888
Milford.....	668 74	1,443 47	6,276 86	.0074
Morris.....	552 37	1,192 25	4,735 16	.0084
New Lisbon.....	532 90	1,128 66	4,454 13	.0076
Oneonta.....	2,801 88	6,047 84	25,087 68	.0064
Otego.....	653 23	1,409 99	6,889 70	.01
Otsego.....	2,059 84	4,446 16	24,407 91	.0086
Pittsfield.....	368 80	796 09	5,749 59	.0164
Plainfield.....	383 69	828 19	3,066 05	.0068
Richfield.....	900 04	1,942 73	8,018 58	.006
Roseboom.....	322 74	696 64	2,946 42	.0079

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Springfield	\$769 68	\$1,661 25	\$5,867 11	.0064
Unadilla	857 42	1,850 75	8,160 76	.0065
Westford	821 73	694 44	8,926 68	.0119
Worcester	700 30	1,511 59	7,633 47	.0092
Total	\$17,888 60	\$38,612 48	\$178,669 85	.....

I, William M. Deitz, Clerk of the Board of Supervisors of the county of Otsego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

WILLIAM M. DEITZ, *Clerk.*
F. O. address, Gilbertsville, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Putnam, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Carmel	20,383	\$1,732,600	\$1,728,125	\$453,095
Kent	23,542	447,525	475,234	52,525
Patterson	20,612	895,945	873,703	204,150
Putnam Valley	19,115	350,145	367,227	45,270
Phillipstown	24,256	1,834,685	1,741,086	214,750
South East	20,602	1,651,650	1,728,125	274,200
Total	128,910	\$6,912,500	\$6,912,500	\$1,243,990

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuations, real and personal.	Amount of town taxes.	Amount of county taxes.
Carmel.....	\$453,095	\$2,181,220	\$7,002 98	\$7,824 10
Kent.....	52,525	527,759	1,476 65	1,893 09
Patterson	204,150	1,076,853	3,982 98	3,862 70
Putnam Valley.....	45,270	412,497	1,276 24	1,479 64
Phillipstown.....	214,750	1,955,886	2,768 75	7,015 64
South East	274,200	2,002,825	9,465 90	7,182 40
Total.....	\$1,243,990	\$8,156,490	\$25,973 40	\$29,257 57

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Carmel	\$1,683 58	\$8,816 35	\$20,326 96	.0093
Kent	407 36	923 37	4,700 47	.0094
Patterson	831 17	1,884 11	10,560 91	.0096
Putnam Valley	318 38	721 72	8,795 98	.0096
Phillipstown	1,509 61	3,422 03	14,716 03	{ T. .0076
South East	1,545 49	3,503 38	21,697 17	{ V. .0065
Total	\$6,295 59	\$14,270 96	\$75,797 53	{ T. .0123
				{ V. .0097
			

I, John W. Towner, Clerk of the Board of Supervisors of the county of Putnam, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

JOHN W. TOWNER, Clerk.
P. O. address, Brewster, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Rensselaer, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.		Acres of land.	Assessed value of real estate, including vil- lage property and real estate of corpo- rations.	Equalized value of real estate, including vil- lage property and real estate of corpo- rations.	Total assessed value of personal property.
Troy:					
1st district	.....	.....	\$11,673,701 00	\$11,673,701 00	\$1,163,586 00
2d district	.....	.....	15,385,957 00	15,385,957 00	2,754,175 30
3d district	.....	.....	15,558,367 00	15,558,367 00	1,083,712 47
Rensselaer	.....	.....	3,268,962 00	3,210,257 00	19,000 00
Berlin	.....	84,006	360,538 00	344,521 00	23,840 00
Brunswick	.....	27,640	2,164,650 00	2,235,189 00	292,525 00
East Greenbush	.....	14,230	1,505,995 00	1,505,146 00	41,050 00
Hoosick	.....	38,650	3,672,148 53	3,873,496 53	763,957 50
Lansingburg	.....	4,846	6,194,798 00	5,958,957 00	585,448 00
Nassau	.....	26,251	584,250 00	597,158 00	30,675 00
North Greenbush	.....	11,661	1,879,440 00	1,863,156 00	48,750 00
Petersburgh	.....	24,474	435,225 00	412,676 00	22,665 00
Pittstown	.....	40,297	2,219,591 00	2,324,764 00	298,991 54
Poestenkill	.....	19,220	388,260 00	388,701 00	23,880 00
Sandlake	.....	21,553	672,977 00	686,354 00	39,900 00
Schaghticoke	.....	26,790	1,798,865 00	1,840,940 00	110,879 00

Schodack	38,186	2,904,176 00	2,935,870 00	228,000 00
Stephentown	34,451	414,088 00	378,244 00	21,553 00
Grafton	27,680	235,820 00	229,854 00	4,850 00
Total	339,985	\$71,302,808 53	\$71,302,808 53	\$7,551,432 81

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.—(Con.).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Troy:					
1st district	\$1,168,586 00	\$12,837,287 00		\$43,140 56
2d district	\$125,000	2,629,175 30	18,015,132 30	\$32,946 99	60,961 15
3d district	5,000	1,078,712 47	16,637,079 47		55,926 88
Rensselaer	19,000 00	3,229,257 00	4,247 52	10,852 16
Berlin	23,840 00	368,361 00	2,352 75	1,153 89
Brunswick	292,525 00	2,527,714 00	3,006 08	8,494 55
East Greenbush	41,050 00	1,546,196 00	2,436 96	5,196 12
Hoosick	763,957 50	4,637,454 08	16,514 59	15,584 49
Lansingburg	585,448 00	6,544,400 00	4,889 87	21,992 90
Nassau	30,675 00	627,833 00	4,999 57	2,109 87
North Greenbush	48,750 00	1,911,906 00	6,830 05	6,425 07
Petersburgh	22,665 00	435,341 00	1,419 91	1,462 99
Pittstown	298,991 54	2,518,755 54	3,271 08	8,464 48
Poestenkill	23,880 00	412,081 00	2,110 77	1,884 82
Sandlake	39,900 00	726,254 00	1,425 70	2,440 62
Schaghticoke	110,879 00	1,951,819 00	2,507 94	6,559 21

Schodack.....	.....	228,000 00	8,163,370 00	6,573 30	10,630 74
Stephentown .....	.....	21,558 00	899,797 00	1,077 13	1,848 55
Grafton .....	.....	4,350 00	234,204 00	940 86	787 06
Total	\$130,000	\$7,421,432 81	\$78,724,241 84	\$97,540 07	\$264,911 11

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also steamships and shore, inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Troy:				
1st district	\$9,484 36	\$30,264 46	\$81,692 64	.0063685
2d district	13,309 71	28,438 04	115,428 41	.0063685
3d district	12,291 56	26,262 69	105,905 25	.0063685
Rensselaer	2,385 81	5,097 57	22,583 06	.0063898
Berlin	253 68	542 01	4,292 33	.012326
Brunswick	1,867 50	3,990 14	17,858 27	.00764
East Greenbush	1,142 35	2,440 77	11,216 20	.00725
Hoosick	3,426 19	7,320 49	42,905 76	.0067119
Lansingburg	4,835 05	10,380 78	42,048 55	.0062016
Nassau	463 84	991 07	8,564 35	.001393
North Greenbush	1,412 54	3,018 03	17,685 69	.009172
Petersburg	321 63	687 21	3,891 74	.0085
Pittstown	1,860 87	3,976 01	17,572 44	.006999
Poestenkill	804 45	650 49	4,450 53	.01081
Sandlake	586 56	1,146 44	5,549 82	.007784
Schaghticoke	1,442 02	3,081 06	13,590 23	.007135

Stephentown	2,337 13	4,993 57	24,533 74	.007833
Grafton	295 37	631 11	3,347 16	.0076833
	173 03	369 71	2,270 65	.009454
Total	\$58,148 54	\$124,281 60	\$544,826 32	.....

I, Daniel L. Van Antwerp, Clerk of the Board of Supervisors of the county of Rensselaer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

DANIEL L. VAN ANTWERP, *Clerk.*

P. O. address, Troy, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Rockland, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalised value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Clarkstown.....	22,911	\$2,988,525	\$3,110,010 95	\$163,320
Haverstraw.....	12,347	2,955,556	3,110,010 95	243,502
Orangetown.....	13,142	7,589,846	6,051,913 20	300,000
Ramapo.....	85,922	2,265,059	3,446,228 85	159,850
Stony Point.....	16,149	1,012,385	1,092,706 55	65,500
Total	100,471	\$16,810,870	\$16,810,870 00	\$982,172

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Clarkstown.....	\$10,000	\$153,320	\$3,263,330 95	\$9,737 72	\$34,093 42
Haverstraw.....	.....	243,503	3,353,512 95	15,342 96	21,478 62
Orangetown.....	.....	300,000	6,351,913 20	16,666 87.	34,936 02
Ramapo.....	.....	159,850	3,606,078 35	14,490 36	21,348 82
Stony Point.....	.....	65,600	1,158,206 55	5,176 58	6,423 83
Total	\$10,000	\$923,173	\$17,738,042 00	\$61,414 49	\$118,280 71

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Clarkstown.....	\$2,371 34	\$5,408 28	\$51,605 76	$\left\{ \begin{array}{l} .01642 \\ .00255 \end{array} \right.$
Haverstraw	2,429 48	5,535 65	44,786 66	.014
Orangetown	4,601 61	10,485 09	66,689 59	.0074
Ramapo	2,612 40	5,952 55	44,404 18	.0163
Stony Point.....	889 06	1,911 85	14,351 32	.0135
Total.....	\$12,858 84	\$29,988 43	\$221,837 46	.....

I, Joseph De Noyelles, Clerk of the Board of Supervisors of the county of Rockland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

JOSEPH DE NOYELLES, Clerk.

P. O. address, New City, Rockland Co., N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of St. Lawrence, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Brasher	54,867	\$927,435	\$960,387	\$37,500
Canton	63,173.50	2,800,120	3,064,915	374,810
Clare	61,104.71	189,685	224,511	5,200
Clifton	96,228.78	617,505	647,433	1,800
Colton	159,867.75	731,690	709,609	18,240
De Kalb	49,786.04	1,258,978	1,231,278	108,070
De Peyster	27,673.85	607,345	574,298	58,760
Edwards	33,376	526,180	572,615	35,760
Fine	105,535.28	707,831	609,430	5,930
Fowler	35,239.62	914,605	807,337	34,660
Gouverneur	41,218	2,487,405	2,425,210	320,870
Hammond	36,364	756,780	857,537	44,450
Hernon	32,260	544,645	512,065	78,750
Hopkinton	183,421.99	1,225,290	1,094,747	177,870
Lawrence	28,608.50	709,420	769,367	139,480
Lisbon	66,016.61	2,012,660	1,958,683	120,690
Louisville	33,566	674,680	704,832	46,340
Macomb	37,825.75	408,120	438,292	13,575
Madrid	29,830.11	828,065	831,265	174,700
Masena	30,733	1,231,097	1,249,927	78,190

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.—(Continued).

CITIES AND TOWNS.		Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
MORRISTOWN.....		27,729	\$968,297	\$948,434	\$85,190
NORFOLK		35,445.12	689,900	712,193	23,775
OSWEGATCHIE		39,324.50	1,514,052	1,458,104	37,580
OGDENSBURG:					
1st ward.....		.....	1,353,250	1,346,083	663,500
2d ward.....		.....	760,580	753,012	45,500
3d ward.....		.....	695,950	681,985	112,600
4th ward.....		671.60	656,990	665,668	15,400
PARISHVILLE.....		61,166.97	497,740	508,691	104,360
PIERPONT		37,157.68	495,430	520,019	14,070
PITCAIRN		35,918.79	223,972	164,374	8,400
POTSDAM		60,273	3,981,173	3,906,064	780,500
ROSIE		24,073	352,460	381,036	23,320
RUSSELL.....		57,486.75	62,660	578,209	44,420
STOCKHOLM.....		54,383.25	1,022,824	1,127,767	60,880
WADDINGTON		32,738.50	818,106	852,623	64,975
Total.....		1,672,013.65	\$34,811,770	\$34,811,770	\$3,958,965

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Brasher.....	\$87,500	\$997,787	\$4,698 90	\$1,858 48
Canton.....	374,310	3,429,225	9,061 40	6,676 68
Clare.....	5,200	229,711	2,840 13	443 09
Clifton.....	1,800	649,223	4,074 05	1,239 74
Colton.....	18,249	726,849	2,556 15	1,554 99
De Kalb.....	108,070	1,329,848	4,142 98	2,664 38
De Peyster.....	58,760	683,058	1,383 40	1,224 36
Edwards.....	35,760	608,375	3,292 19	1,215 12
Fine.....	5,930	615,850	4,302 08	1,274 60
Fowler.....	34,660	841,997	3,827 98	1,736 28
Gouverneur.....	320,870	2,746,080	6,329 99	5,702 76
Hammond.....	44,450	901,987	1,293 38	1,847 18
Heron.....	78,750	590,815	2,005 37	1,229 26
Hopkinton.....	177,870	1,272,617	3,928 71	2,533 24
Lawrence.....	189,480	908,847	2,259 60	1,777 58
Lisbon.....	120,690	2,097,323	2,887 50	4,009 88
Louisville.....	46,349	750,672	1,626 21	1,431 58
Macomb.....	13,575	446,867	2,063 60	905 57
Madrid.....	174,700	995,955	2,827 75	1,991 74
Massena.....	78,190	1,328,117	5,777 72	2,460 62

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Morristown.....	\$85,190	\$1,038,624	\$1,354 28	\$2,079 06
Norfolk.....	23,775	785,968	3,213 69	1,452 55
Oswegatchie.....	37,530	1,495,684	4,635 81	2,928 97
Ogdensburg:					
1st ward.....	\$169,500	494,000	1,340,083	8,904 09	4,255 18
2d ward.....	45,500	798,512	3,558 85	1,691 25
3d ward.....	112,600	794,535	3,569 76	1,679 11
4th ward.....	15,400	681,088	2,968 64	1,532 20
Parishville.....	104,360	613,051	2,862 41	1,809 54
Pierpont.....	14,070	534,089	3,007 30	992 80
Pitcairn.....	8,400	173,274	1,933 49	340 21
Potsdam.....	780,500	4,686,564	18,838 44	9,817 58
Rossie.....	23,220	404,256	2,946 93	778 18
Russell.....	44,420	622,629	2,230 26	1,220 46
Stockholm.....	60,880	1,188,147	5,089 62	2,278 88
Waddington.....	64,975	917,598	2,843 89	1,740 28
Total	\$169,500	\$2,789,465	\$88,601,285	\$183,186 05	\$77,868 18

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and internal purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Brasher.....	\$674 88	\$1,449 94	\$8,682 20	.00899704
Canton.....	2,319 46	4,983 19	23,040 73	.00736
Clare.....	155 37	383 80	3,272 39	.0168
Clifton.....	489 12	948 40	6,696 31	.01081263
Colton.....	491 68	1,056 23	5,659 00	.007546
De Kalb.....	899 14	1,931 75	9,638 15	.00705
De Peyster.....	428 19	919 93	3,955 88	.00594
Edwards.....	411 49	884 07	5,802 87	.01033
Fine.....	416 21	894 20	6,887 09	.00965
Fowler.....	569 51	1,223 55	7,357 32	.0077505
Gouverneur.....	1,857 39	3,990 49	17,880 63	.006867122
Hammond.....	610 08	1,310 73	3,061 37	.006317
Hermon.....	399 61	858 55	4,492 79	.0073
Hopkinton.....	860 77	1,849 82	9,172 04	.00654
Lawrence.....	614 73	1,320 70	5,972 61	.007036
Lisbon.....	1,406 41	3,021 59	11,325 38	.0053087
Louisville.....	507 74	1,090 85	4,656 38	.00646
Macomb.....	302 25	649 37	3,920 79	.009298
Madrid.....	673 64	1,447 29	6,940 42	.008921282
Massena.....	898 35	1,930 05	11,066 74	.00846

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stonegrubbers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Morristown	\$699 13	\$1,502 02	\$5,634 48	.00535
Norfolk	437 79	1,069 47	6,233 50	.008735
Oswegatchie	1,011 61	2,173 40	10,749 29	.006927955
Ogdensburg:				
1st ward	1,244 60	2,673 94	17,077 81	{ .006525
2d ward	540 10	1,160 37	6,950 57	{ .0086462
3d ward	537 41	1,154 58	6,940 86	.00858433
4th ward	460 66	989 70	5,951 20	.008850815
Parishville	414 65	890 87	5,477 47	.0091
Pierpont	361 25	776 11	5,127 46	.01
Pitcairn	117 20	251 80	2,692 70	.011588
Potsdam	3,169 89	6,810 33	33,136 19	.006958938
Rossie	273 43	587 45	4,585 99	.0122
Russell	421 13	904 78	4,776 63	.00717
Stockholm	803 64	1,726 57	9,898 71	.00914
Waddington	620 64	1,333 41	6,038 17	.00683761
Total	\$26,109 09	\$58,098 80	\$292,753 12	.....

I, Charles J. Hale, Clerk of the Board of supervisors of the county of St. Lawrence, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1899.

CHARLES J. HALE, Clerk.
P. O. address, Gouverneur, N. Y.

towns and wards in the county of Saratoga, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Ballston.....	17,605	\$1,050,643	\$812,000	\$97,000
Charlton	20,240	509,035	473,749	130,400
Clifton Park.....	29,665	1,400,992	1,274,100	162,155
Corinth	86,272	613,858	728,005	9,075
Day	40,400	70,015	29,500	2,240
Edinburgh	36,809	112,975	52,783	4,500
Galway	28,383	437,848	377,835	33,440
Greenfield	42,668	467,379	491,850	21,506
Hadley	23,560	245,825	185,086	3,150
Halfmoon	20,095	2,154,725	2,102,706	160,950
Malta	16,624	658,135	558,776	77,075
Milton	22,249	1,952,002	1,806,521	306,150
Moreau	25,210	1,244,838	1,145,944	22,000
Northumberland	20,575	489,305	492,741	35,700
Providence	27,124	77,935	30,855	21,134
Saratoga	24,269	1,322,945	1,331,525	82,800
Saratoga Springs.....	15,188	6,825,850	7,971,700	876,490
Stillwater.	24,723	1,964,860	1,852,768	153,400
Waterford	3,736	1,509,120	1,478,767	57,100
Wilton	23,412	360,720	305,194	5,100
Total	496,807	\$28,508,405	\$28,508,405	\$1,761,365

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Ballston.....	\$97,000	\$909,000	\$1,906 61	\$4,523 34
Charlton.....	130,400	604,149	1,161 20	3,006 35
Clifton Park.....	162,155	1,436,255	2,361 72	7,147 06
Corinth.....	9,075	737,080	4,315 89	3,667 84
Day.....	2,240	31,740	1,655 10	157 94
Edinburgh.....	4,500	57,283	1,591 06	285 07
Galway.....	33,440	411,275	1,629 24	2,046 57
Greenfield.....	21,506	513,356	3,262 04	2,554 55
Hadley.....	3,150	188,236	3,568 16	936 69
Halfmoon.....	160,950	2,363,656	3,868 71	11,264 35
Malta.....	77,075	635,851	1,408 29	3,164 11
Milton.....	306,150	2,112,671	12,886 59	10,513 02
Moreau.....	22,000	1,167,944	4,442 09	5,811 89
Northumberland.....	35,700	528,441	1,839 42	2,629 61
Providence.....	21,134	51,989	1,016 94	258 74
Saratoga.....	82,800	1,420,325	11,702 07	7,067 79
Saratoga Springs.....	376,490	8,348,190	47,803 02	41,542 07
Stillwater.....	153,400	2,006,168	5,288 71	9,983 05
Waterford.....	57,100	1,686,867	7,592 81	7,642 74
Wilton.....	5,100	310,294	1,112 19	1,544 08
Total.....	\$1,761,365	\$25,269,770	\$118,211 86	\$125,746 86

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.—(Concluded).

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, and about one per cent tax, if any.	Aggregate taxation.	Rate of tax on 1 valuation.
Ballston	\$730 75	\$1,561 88	\$8,722 08	.0076
Charlton	485 68	1,037 74	5,690 97	.0089
Clifton Park	1,154 61	2,467 04	13,130 43	.0084
Corinth	592 54	1,266 07	9,842 34	.0158
Day	25 52	54 52	1,893 08	.0262
Edinburgh	46 05	98 39	2,020 57	.0172
Galway	330 63	706 44	4,712 88	.0100
Greenfield	412 69	881 78	6,111 06	.0125
Hadley	151 32	323 33	4,979 50	.02
Halfmoon	1,819 78	3,888 23	20,841 07	.0090
Malta	511 17	1,092 19	6,175 76	.0084
Milton	1,698 39	3,628 90	28,226 90	.0135
Moreau	938 92	2,006 16	13,199 06	.0101
Northumberland	424 82	907 69	5,301 54	.0101
Providence	41 79	89 30	1,406 77	.0143
Saratoga	1,141 81	2,439 67	22,851 34	.0159
Saratoga Springs	6,711 17	14,339 54	110,195 80	.0153
Stillwater	1,612 77	3,445 96	20,830 49	.0096
Waterford	1,234 69	2,638 14	19,107 83	.0122
Wilton	349 45	532 98	3,438 70	.0094
Total	\$20,314 55	\$43,405 45	\$307,678 22	.....

I, Amos B. Jaquith, Clerk of the Board of Supervisors of the county of Saratoga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

AMOS B. JAQUITH, Clerk. P. O. address, Schuylerville, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Schenectady, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
City of Schenectady:				
1st ward.....	.....	\$1,105,900	\$1,105,900	\$998,200
2d ward.....	.....	1,564,100	1,564,100	307,200
3d ward.....	.....	2,215,400	2,215,400	88,700
4th ward.....	.....	2,898,500	2,898,500	82,900
5th ward.....	.....	2,645,200	2,645,200	148,900
Duanesburgh.....	42,280	1,099,845	1,099,845	70,200
Glenville.....	29,959	1,876,480	1,876,480	60,089
Niskayuna.....	7,484	493,739	498,789	10,680
Princtown.....	14,391	845,487	845,487	12,570
Rotterdam.....	22,612	2,118,691	2,118,691	56,750
Total.....	\$116,726	\$16,362,792	\$16,362,792	\$1,781,189

Statement of the aggregate valuations of real and personal estate in the county of Schenectady, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
City of Schenectady:					
1st ward	\$998,200	\$2,104,100	\$28,162 35	\$9,797 87
2d ward	307,200	1,871,300	25,262 55	8,713 83
3d ward	38,700	2,254,100	30,272 99	10,496 37
4th ward	82,900	2,931,400	40,240 50	13,883 09
6th ward	143,900	2,739,100	37,647 39	12,987 63
Duanesburgh	70,200	1,169,545	3,391 68	5,446 07
Glenville	60,082	1,936,562	3,873 12	9,017 72
Niskayuna	10,680	504,419	3,329 17	2,348 85
Princtown	12,570	358,007	1,432 03	1,667 08
Rotterdam	56,750	2,175,441	5,873 69	10,130 09
Total	\$1,781,182	\$18,143,974	\$179,485 47	\$84,485 60

Statement of the aggregate valuations of real and personal estate in the county of Schenectady, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
City of Schenectady:				
1st ward.....	\$1,572 00	\$3,358 83	\$42,891 05	.0070*
2d ward.....	1,398 07	2,987 20	38,361 65	.0191†
3d ward.....	1,684 06	3,598 27	46,051 69	.0205‡
4th ward.....	2,227 43	4,759 28	61,110 80	
5th ward.....	2,083 76	4,452 31	57,171 09	
Duanesburgh.....	873 78	1,866 97	11,578 50	.0099
Glenville.....	1,446 88	3,091 38	17,429 05	.0090
Niskayuna.....	376 86	805 22	6,860 10	.0136
Princtown.....	267 47	571 50	8,938 08	.0110
Rotterdam.....	1,625 29	3,472 71	21,101 78	.0097
Total.....	\$13,555 55	\$28,963 67	\$306,498 29	

I, Frank McMillan Clerk of the Board of Supervisors of the county of Schenectady, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

FRANK McMILLAN, Clerk.

P. O. address, Duanesburgh, N. Y.

* State and county and Mohawk bridge rate .0070

† City outside fire and lamp district .0091

‡ City inside fire and lamp district .0005

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Schoharie, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Blenheim	19,889	\$348,145	\$246,668	\$18,118
Broome	28,406	319,085	323,409	39,275
Carlisle	21,300	694,865	737,279	66,390
Cobleskill	19,046	1,812,783	1,446,617	462,792
Conesville	24,096	230,350	296,797	23,532
Esperance	11,816	471,778	422,426	108,532
Fulton	34,894	531,026	654,307	80,525
Gilboa	35,355	581,355	523,927	53,225
Jefferson	26,338	466,420	471,019	52,435
Middleburgh	27,515	1,044,085	1,116,311	124,675
Richmondville	20,044	765,117	745,074	71,325
Schoharie	18,453	1,123,145	1,085,118	215,100
Seward	20,136	591,519	749,587	34,950
Sharon	24,843	1,174,480	1,136,445	54,000
Summit	22,292	377,250	417,946	109,060
Wright	17,522	515,620	574,723	48,850
Total	371,945	\$10,946,022	\$10,946,022	\$1,562,774

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Blenheim.....	\$18,118	\$364,786	\$793 45	\$571 53
Broome.....	89,376	363,684	1,628 05	783 84
Carlisle.....	66,390	303,689	1,168 24	1,734 70
Cobleskill.....	462,792	1,909,409	1,773 29	4,121 44
Conesville.....	23,522	320,319	1,007 61	691 39
Esperance.....	108,582	580,958	3,306 26	1,146 06
Fulton.....	80,525	734,832	2,945 08	1,586 18
Gilboa.....	53,225	576,522	2,998 41	1,242 24
Jefferson.....	52,485	528,454	1,328 41	1,129 86
Middleburgh.....	124,675	1,240,986	4,563 30	2,678 65
Richmondville.....	71,325	816,899	2,162 26	1,762 18
Schoharie.....	215,100	1,800,218	5,154 48	2,806 51
Seward.....	34,950	784,537	3,448 63	1,693 41
Sharon.....	54,000	1,190,445	4,847 41	2,569 56
Summit.....	109,060	627,006	1,464 34	1,187 53
Wright.....	48,850	623,572	2,920 52	1,345 97
Total.....	\$1,562,774	\$12,508,796	\$41,498 74	\$27,000 00

Valuations of real and personal estate in the county of Schoharie, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and stenographers 'tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Blenheim	\$193 49	\$418 64	\$1,972 11	.0076
Broome	265 03	566 57	3,242 48	.0091
Carlisle	587 26	1,255 45	4,745 65	.0063
Cobleskill	1,395 25	2,982 78	10,272 76	.00449
Conesville	334 07	500 39	2,433 46	.0096
Esperance	387 98	829 43	5,669 73	.01
Fulton	536 96	1,147 92	6,216 09	.0102
Gilboa	420 55	899 05	5,555 25	.0088
Jefferson	382 50	817 71	3,653 48	.0071
Middleburgh	906 82	1,938 61	10,086 88	.008
Richmondville	596 56	1,275 34	5,796 34	.007
Schoharie	950 10	2,031 14	10,943 23	.0083
Seward	578 28	1,325 56	6,940 88	.011
Sharon	869 89	1,859 65	10,146 51	.0088
Summit	385 10	823 26	3,810 23	.0079
Wright	455 66	974 12	5,696 27	.01007
Total	\$9,140 49	\$19,540 62	\$97,179 85	.....

I, Orson Spickerman, Clerk of the Board of Supervisors of the county of Schoharie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1899.

ORSON SPICKERMAN, *Clerk.*
P. O. Address, West Fulton, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Schuyler, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Catherine	19,706	\$402,847	\$472,177	\$30,350
Cayuta	12,738	255,442	218,486	6,200
Dix	21,660	1,348,985	1,220,730	147,505
Hector	63,751	1,876,275	2,089,482	228,520
Montour	11,441	688,145	489,281	83,500
Orange	32,738	264,369	276,600	11,808
Reading	16,539	716,720	697,258	121,000
Tyrone	28,299	471,040	559,859	53,835
Total	201,812	\$6,023,823	\$6,023,823	\$688,213

Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Catharine	\$80,850	\$503,027	\$2,558 57	\$1,385 60
Cayuta	6,200	224,686	882 29	618 90
Dix	147,505	1,368,235	5,186 58	3,768 82
Hector	228,530	2,317,962	6,571 33	6,384 82
Montour	83,500	572,781	1,380 55	1,577 73
Orange	11,803	288,403	4,623 48	794 41
Reading	121,000	818,258	1,963 19	2,253 90
Tyrone	53,835	613,694	2,139 82	1,690 43
Total	\$688,213	\$6,707,036	\$25,305 81	\$18,474 61

Statement of the aggregate valuations of real and personal estate in the county of Schuylcr, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspectors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Catherine	\$392 52	\$846 89	\$5, 183 58	.012
Cayuta	175 32	378 28	2, 054 79	.00786
Dix	1, 067 64	2, 303 54	12, 326 58	.00824
Hector	1, 808 71	3, 902 46	18, 667 32	.00888
Montour	446 95	964 32	4, 369 55	.00566
Orange	285 04	485 55	6, 128 48	.0222
Reading	638 49	1, 377 61	6, 233 19	.00745
Tyrone	478 87	1, 038 20	5, 342 32	.0102
Total	\$5, 233 54	\$11, 291 85	\$60, 805 81	.....

I, Charles R. Watkins, Clerk of the Board of Supervisors of the county of Schuylcr, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

CHAS. R. WATKINS, *Clerk*.
P. O. address, Montour Falls, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Seneca, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Covert.....	19,200	\$1,133,324	\$1,112,192	\$250,190
Lodi.....	21,600	1,018,691	1,028,778	146,137
Ovid.....	18,800	1,119,145	1,139,997	212,300
Romulus.....	23,640	1,133,802	1,084,837	87,912
Varick.....	19,500	892,595	889,764	81,350
Fayette.....	34,014	1,872,788	1,876,324	90,550
Waterloo.....	13,000	2,145,176	2,085,360	499,000
Seneca Falls.....	14,500	3,387,480	3,447,795	327,750
Tyre.....	18,600	555,945	542,194	59,970
Junius.....	16,500	643,955	695,120	61,040
Total.....	\$199,354	\$13,902,401	\$13,902,401	\$1,816,059

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Covert	\$250,190	\$1,362,332	\$5,727 31	\$3,480 78
Lodi	146,127	1,174,905	2,495 60	3,001 78
Ovid	212,300	1,352,191	6,041 69	3,454 74
Romulus	87,912	1,172,299	2,388 69	2,995 11
Varick	81,330	971,084	1,660 20	2,481 04
Fayette	90,650	1,367,374	5,666 98	5,027 49
Waterloo	499,000	2,584,860	7,244 64	6,602 82
Seneca Falls	327,750	3,775,545	19,624 39	9,646 14
Tyre	59,970	602,164	2,423 86	1,538 47
Junius	61,040	756,160	1,114 29	1,931 91
Total	\$1,816,069	\$15,718,470	\$54,587 65	\$40,160 28

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Covert	\$1,027 97	\$2,199 45	\$12,425 51	.008988
Lodi	886 51	1,896 80	8,280 69	.007109
Ovid	1,020 28	2,183 02	12,699 73	.00954
Romulus	884 54	1,892 59	8,360 93	.00685
Varick	732 72	1,567 74	6,441 70	.006615
Fayette	1,484 46	3,176 18	15,855 11	.007821
Waterloo	1,950 00	4,172 24	19,969 70	.007552
Seneca Falls	2,848 80	6,095 38	38,214 71	.010286
Tyre	454 35	972 16	5,388 84	.00875
Junius	570 55	1,220 77	4,837 52	.006862
Total	\$11,860 18	\$25,376 33	\$131,984 44	.....

L. A. J. Boorum, Clerk of the Board of Supervisors of the county of Seneca, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1899.

A. J. BOOROM, Clerk.

P. O. address, Farmer, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Addison.....	16,500	\$947,906	\$844,477	\$72,700
Avoca.....	21,300	1,231,040	1,041,883	67,175
Bath.....	57,100	3,262,456	3,248,423	520,359
Bradford.....	14,500	291,695	324,834	18,325
Cameron.....	27,700	520,670	595,494	10,565
Campbell.....	24,999	670,477	727,504	23,200
Canistota.....	32,200	1,208,481	1,131,732	59,018
Caton.....	22,700	445,888	418,834	5,260
Cohocton.....	34,600	1,486,965	1,353,208	65,428
Corning.....	22,000	758,000	792,011	52,450
Corning, city.....	.....	3,245,980	3,477,488	252,175
Dansville.....	30,000	820,468	913,682	59,826
Erwin.....	23,300	983,100	1,014,691	12,300
Fremont.....	19,600	384,910	417,648	34,670
Greenwood.....	24,700	466,540	424,573	12,850
Hartsville.....	23,200	226,480	212,977	5,900
Hornby.....	25,200	321,132	418,185	3,400
Hornelleville.....	26,300	1,074,244	909,180	34,774
Hornelleville, city.....	.....	4,021,908	3,732,181	382,074
Howard.....	34,900	641,445	678,604	44,844
Jasper.....	31,300	690,800	637,828	30,790

Prattsburg	28,000	435,687	466,760	13,000
Pulteney	30,600	902,350	954,633	165,950
Rathbone	19,600	610,750	717,922	90,340
Thurston	20,600	530,846	568,706	31,800
Troupsburch	22,000	378,395	387,107	10,950
Tuscarora	35,700	484,826	512,912	47,300
Urbana	23,400	446,194	490,483	9,923
Wayland	25,200	1,438,180	1,367,635	382,550
Wayne	33,400	1,353,567	1,305,628	75,720
West Union	12,400	345,270	372,068	12,000
Wheeler	28,900	312,545	352,694	5,315
Woodhull	27,900	545,480	632,415	25,484
	38,600	654,165	659,105	33,468
Total	832,299	\$32,088,340	\$32,033,340	\$2,621,323

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Addison	\$72,700	\$917,177	\$1,905 20	\$2,701 21
Avoca	67,175	1,169,058	2,892 43	3,266 33
Bath	520,359	3,768,782	4,701 73	11,099 49
Bradford	18,325	343,159	2,505 44	1,010 64
Cameron	10,565	606,069	1,377 29	1,784 94
Campbell	23,200	750,704	4,085 54	2,210 93
Canisteo	59,018	1,190,750	4,156 18	3,506 91
Caton	5,200	424,034	1,653 21	1,248 04
Cohocton	65,428	1,418,636	3,583 91	4,178 06
Corning	52,450	344,461	3,783 24	2,487 06
Corning, city	252,175	3,729,663	5,074 04	10,984 29
Dansville	59,826	973,508	967 64	2,867 11
Erwin	12,300	1,026,991	3,564 73	3,024 63
Fremont	34,670	452,818	728 03	1,332 15
Greenwood	12,850	487,433	1,968 13	1,288 39
Hartsville	5,900	218,877	1,064 19	644 61
Hornby	3,400	421,535	1,081 36	1,241 49
Hornellville	34,774	943,954	3,817 79	2,780 07
Hornellville, city	382,074	4,164,205	6,788 95	12,264 06
Howard	44,844	723,448	2,311 46	2,180 66
Jasper	30,790	718,818	1,665 15	2,116 44
Lindley	18,000	479,760	4,237 66	1,412 97

Pulteney.....	165,950	1,120,573	2,229 04	3,800 24
Rathbone.....	90,340	808,263	1,512 31	2,380 45
Thurston.....	31,300	600,006	1,312 58	1,767 10
Troupsburch.....	10,950	348,057	1,117 40	1,025 09
Tuscarora.....	47,300	560,313	2,289 91	1,649 88
Urbana.....	9,923	500,355	1,058 58	1,473 62
Wayland.....	332,550	1,700,185	5,224 35	5,007 26
Wayne.....	75,720	1,281,348	1,428 24	3,773 72
West Union.....	13,000	364,068	2,922 80	1,072 25
Wheeler.....	5,315	358,009	633 14	1,054 40
Woodhull.....	25,484	657,899	3,303 49	1,987 60
	33,468	692,573	2,508 63	2,039 73
Total.....	\$2,621,322	\$34,654,662	\$89,409 82	\$102,061 71

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.—(Concluded).

CITIES AND TOWNS.		Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Addison	\$643 78		\$1,379 66	\$6,629 85	.00649344
Avoca	778 47		1,668 30	8,605 52	.00675422
Bath	2,645 37		5,669 19	24,155 78	.0063776
Bradford	240 87		516 19	4,273 14	.0137834
Cameron	425 41		911 65	4,499 29	.0084647
Campbell	526 93		1,139 24	7,952 64	.0114644
Canisteo	835 81		1,791 63	10,290 53	.0082127
Caton	297 64		637 85	3,842 74	.0085282
Cohocton	995 77		2,138 98	10,841 72	.0070096
Corning	592 74		1,270 28	8,133 32	.0100894
Corning city	2,617 92		5,610 34	24,286 59	.0069436
Dansville	683 32		1,464 40	5,982 47	.0067959
Erwin	720 86		1,644 72	8,954 94	.0089963
Fremont	317 49		680 40	3,058 07	.0072589
Greenwood	307 04		657 99	4,221 50	.008805
Hartsville	153 64		329 24	2,191 68	.0094812
Hornby	195 88		634 09	3,152 82	.0097149
Hornellsville	762 57		1,419 93	8,780 36	.0079172
Hornellsville city	2,923 93		6,264 00	28,239 94	.0064128
Howard	507 80		1,088 24	6,038 16	.0087982
Jasper	504 41		1,080 97	5,866 97	.0074377
Lindley	386 75		721 67	6,709 05	.0149536

Urbana	244 51	902 55	5,675 91	.0074398
Wayland	393 22	423 56	4,403 38	.0080958
Wayne	351 21	342 69	2,810 36	.0078331
West Union	1,193 39	752 65	5,175 70	.0079180
Wheeler	899 39	2,557 50	3,636 06	.0073264
Woodhull	255 54	1,927 36	13,982 50	.0079717
	251 39	547 64	8,038 71	.0078965
	461 79	538 53	4,798 35	.006039
	486 13	989 64	2,477 36	.0133927
		1,041 80	6,693 52	.0077938
Total	\$24,324 70	\$52,129 32	6,076 29	.0117214
			\$267,925 55	.0083365
			

I, Thomas Shannon, Clerk of the Board of Supervisors of the county of Stauben, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

THOMAS SHANNON, *Clerk.*
P. O. address, Bath, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
East Hampton	41,063	\$1,931,380 00	\$2,343,452 69	\$149,725
Southampton	62,101	6,930,443 00	7,632,860 50	487,800
Shelter Island	7,297 $\frac{1}{2}$	1,434,400 00	1,267,726 95	110,400
Southold	*29,445 $\frac{1}{2}$	5,225,100 00	4,675,683 38	726,300
Riverhead	†36,946 $\frac{3}{4}$	2,568,692 50	2,388,151 83	410,050
Brookhaven	143,640 $\frac{1}{2}$	9,791,945 45	8,246,897 63	807,200
Smithtown	†32,645	1,720,237 50	1,686,964 72	149,807
Islip	53,437 $\frac{1}{2}$	7,499,755 00	8,659,562 27	231,400
Babylon	28,694 $\frac{1}{2}$	3,060,241 12	3,423,073 13	176,750
Huntington	51,895 $\frac{1}{2}$	4,985,715 00	4,823,536 47	431,300
Total	482,166 $\frac{3}{4}$	\$45,147,909 57	\$45,147,909 57	\$3,680,732

* This does not include \$3,400 pension money, Southold.
railroad property and State property, Smithtown.

† This does not include \$1,401 pension money, Riverhead.

‡ This does not include \$203,900

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
East Hampton	\$149,725	\$2,493,177 69	\$5,362 84	\$4,986 35
Southampton	487,800	8,130,660 50	23,161 94	16,241 32
Shelter Island	110,400	1,878,126 95	3,859 30	2,756 25
Southold	726,800	5,401,988 88	13,452 69	10,808 96
Riverhead	410,050	2,798,301 83	2,894 78	5,596 40
Brookhaven	807,200	9,054,097 68	29,107 37	18,108 20
Smithtown	149,807	1,836,771 72	11,572 25	3,673 54
Islip	231,400	8,890,962 27	38,774 68	17,781 93
Babylon	176,750	3,599,823 13	10,185 98	7,199 64
Huntington	431,300	5,354,836 47	12,743 60	10,509 70
Total	\$3,680,732	\$48,838,641 57	\$144,565 88	\$97,657 28

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.— (Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
East Hampton	\$1,739 20	\$3,965 40	\$16,053 79	{ .0068 .0078
South Hampton	5,664 81	12,915 92	56,983 99	{ .0063 .0055 .0087
Shelter Island	961 35	2,191 90	9,268 80	{ .006
Southold	3,768 35	8,591 90	36,616 90	{ .0062 .006
Riverhead	1,952 00	4,450 53	14,882 71	{ .005 .005
Brookhaven	6,316 00	14,400 46	67,932 03	{ .005 .0068
Smithtown	1,281 30	2,921 37	19,448 46	{ .0104
Islip	6,202 20	14,140 94	71,899 74	{ .0098
Babylon	2,611 16	5,725 49	25,572 22	{ .0079
Huntington	3,665 68	8,357 82	35,276 80	{ .00678 .00522
Total	\$34,062 05	\$77,661 73	\$853,946 44	... ..

I, Frederick M. Welsh, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

FREDERICK M. WELSH, Clerk.

P. O. address, Patchogue, N. Y.

... as corrected by the Board of Supervisors at their annual meeting

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bethel.....	59,538	\$466,639	\$520,044	\$41,553
Callicoon.....	35,015	295,200	285,816	17,450
Cochection.....	22,988	376,208	332,408	8,250
Delaware.....	26,293	376,780	305,159	13,075
Fallsburgh.....	48,324	466,095	457,660	17,650
Forestburgh.....	36,435	84,238	68,466	.....
Fremont.....	31,178	394,234	386,270	7,145
Highland.....	33,050	130,921	159,301	750
Liberty.....	48,951	846,509	800,398	79,350
Lumberland.....	32,325	118,890	179,736	700
Mamakating.....	61,501	651,190	647,795	12,100
Neversink.....	45,430	175,960	175,846	11,800
Rockland.....	53,864	293,009	402,114	10,110
Thompson.....	48,715	691,421	715,431	37,400
Tusten.....	26,257	276,625	187,470	18,350
Total.....	603,394	\$5,573,909	\$5,573,909	\$275,683

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bethel	\$41,553	\$561,597	\$2,308 35	\$4,305 48
Callicoon	17,450	303,266	959 14	2,324 89
Cochecton	8,250	840,658	174 32	2,611 49
Delaware	13,075	318,234	1,643 29	2,439 70
Fallsburgh	17,650	475,310	10,923 60	3,644 01
Forestburgh	68,466	2,329 73	534 84
Fremont	7,145	343,415	1,069 33	2,632 86
Highland	750	160,051	1,232 96	1,227 08
Liberty	79,350	879,748	11,660 52	6,744 57
Lumberland	700	180,436	1,529 04	1,382 97
Manakating	12,100	659,895	11,554 53	5,059 10
Neversink	11,800	187,646	2,815 88	1,438 58
Rockland	10,110	412,224	12,863 75	3,160 28
Thompson	37,400	752,831	14,973 04	5,771 64
Tusten	18,350	205,820	499 47	1,578 00
Total	\$275,683	\$5,849,592	\$76,526 95	\$44,845 49

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.		(concluded).		
	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bethel	\$458 90	\$979 30	\$8,052 03	.001585
Callicoon	247 83	528 90	4,060 76	.001301
Cohecton	278 38	594 12	3,658 31	.000952
Delaware	260 07	554 94	4,898 00	.001254
Fallsburgh	388 36	828 82	15,784 79	.003259
Forestburgh	55 95	119 44	3,029 96	.003218
Fremont	280 56	598 82	4,581 57	.001130
Highland	130 75	279 09	2,869 88	.002179
Liberty	718 90	1,534 06	20,658 05	.002210
Lumberland	147 75	314 67	3,374 43	.002681
Mamakating	539 20	1,150 72	18,303 55	.002764
Neversink	153 34	327 21	4,735 01	.002521
Rockland	336 87	718 83	17,069 73	.005682
Thompson	615 13	1,312 73	22,672 54	.003439
Tusten	168 14	358 86	2,604 47	.000881
Total	\$4,780 13	\$10,200 51	\$186,353 08	.....

I, Charles H. Royce, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

CHARLES H. ROYCE, Clerk.
P. O. address, Monticello, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of Land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Barton.....	35,502	\$2,542,375	\$2,516,050	\$158,950
Berkshire	18,657	376,915	404,176	25,510
Candor	57,144	1,231,986	1,227,922	102,955
Newark Valley	31,036	771,010	719,105	131,300
Nichols	20,849	908,313	872,401	77,344
Owego	62,207	4,189,705	4,113,178	801,515
Richford	22,909	414,160	348,929	8,000
Spencer.	29,581	705,430	774,954	37,325
Tioga.....	35,761	1,134,653	1,297,837	37,159
Total	318,646	\$12,274,552	\$12,274,552	\$1,380,058

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Barton.....	\$158,950	\$2,675,000	\$6,588 83	\$7,084 23
Berkshire	25,510	429,686	3,481 86	1,137 94
Candor	102,955	1,380,877	3,434 00	3,524 57
Newark Valley.....	131,300	850,405	2,511 66	2,252 14
Nichols	77,344	949,745	3,254 79	2,515 22
Owego.....	801,515	4,914,698	30,476 94	13,015 68
Richford	8,000	356,929	2,100 98	946 26
Spencer	37,325	812,279	3,386 16	2,151 17
Tioga	37,159	1,334,996	2,459 49	3,535 48
Total	\$1,380,058	\$13,654,610	\$57,694 71	\$36,161 64

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Barton	\$2,046 41	\$4,431 61	\$20,141 08	.006
Berkshire	328 72	710 24	5,658 76	.0132
Candor	1,018 14	2,199 85	10,176 56	.0076
Newark Valley	650 57	1,405 66	6,820 03	.0076
Nichols	726 57	1,569 86	8,066 44	.008
Owego	3,759 82	8,123 66	55,376 05	.0107
Richford	273 06	589 97	3,909 27	.008
Spencer	621 40	1,342 65	7,501 38	.0103
Tioga	1,021 29	2,206 66	9,222 92	.008
Total	\$10,445 98	\$22,570 16	\$126,872 49	.....

I, Henry E. Barrett, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1899.

HENRY E. BARRETT, Clerk.
P. O. address, Owego, N. Y.

..... of the year 1899. *amount of taxes levied in the several towns and wards in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1899.*

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	
Caroline	34,747	\$823,515	\$697,937	\$59,035		
Danby	33,286	748,920	683,818	26,140		
Dryden	58,192	2,092,170	1,968,624	162,850		
Enfield	22,007	526,635	564,620	44,541		
Groton	30,725	1,281,410	1,356,656	236,940		
Ithaca, city	2,940	6,183,672	6,195,141	1,040,090		
Ithaca, town	16,293	968,025	784,195	66,075		
Lansing	37,789	1,024,525	1,447,624	87,840		
Newfield	36,997	955,150	697,934	56,720		
Ulyses	19,818	1,079,880	1,292,353	168,000		
Total	292,794	\$15,683,902	\$15,683,902	\$1,943,231		

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Caroline.....	\$59,035	\$756,972	\$3,675 59	\$1,809 05
Danby.....	26,140	709,958	2,392 51	1,686 76
Dryden.....	162,850	2,126,474	5,074 68	5,085 57
Enfield.....	44,541	609,161	3,543 78	1,480 13
Groton.....	236,940	1,593,596	12,640 08	3,812 07
Ithaca, city.....	1,040,090	7,235,231	18,963 46	17,306 15
Ithaca, town.....	66,075	850,270	3,607 54	2,092 55
Lansing.....	87,840	1,535,464	3,794 28	3,677 13
Newfield.....	56,730	754,654	6,899 97	1,800 62
Ulysses.....	168,000	1,455,353	7,236 92	3,478 94
Total.....	\$1,943,231	\$17,627,133	\$67,828 76	\$42,168 97

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Caroline	\$565 24	\$1,222 41	\$7,272 29	.00705
Danby	527 63	1,139 77	5,746 07	.00742
Dryden	1,588 99	3,436 42	15,185 66	.00675
Enfield	462 47	1,000 15	6,486 48	.0114
Groton	1,191 09	2,675 89	20,219 13	.0135
Ithaca, city	5,407 83	11,694 09	53,371 03	.0074
Ithaca, town	635 07	1,373 43	7,648 59	.0074
Lansing	1,148 93	2,484 71	11,105 05	.01
Newfield	562 60	1,216 71	10,479 90	.0104
Ulysses	1,087 00	2,350 78	14,153 64	.0114
Total	\$13,175 75	\$28,494 36	\$151,667 84	.....

I, Arthur G. Marion, Clerk of the Board of Supervisors of the county of Tompkins, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

ARTHUR G. MARION, Clerk.
P. O. address, Ithaca, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Denning	63,668	\$64,530	\$53,800	.....
Esopus	22,247	1,326,991	1,852,500	\$134,775
Gardiner	26,588	497,302	732,470	10,500
Hardenbergh	53,646	77,415	71,800	2,340
Hurley	20,721	522,671	472,700	9,785
Kingston	4,504	34,835	37,000	800
Kingston, city .....	.....	11,077,634	8,619,500	1,977,750
Lloyd	19,352	709,617	936,100	22,600
Marbletown	31,696	1,007,675	1,334,100	47,800
Marlborough	14,300	851,320	1,052,800	10,450
New Palz	19,979	625,136	985,500	100,365
Olive	37,168	484,660	460,500	17,130
Plattekill	20,890	362,936	803,300	6,500
Rocheater	51,575	371,860	880,500	8,070
Rosendale	10,912	1,207,750	1,201,100	8,800
Saugerties	37,603	3,303,585	2,855,600	348,980
Shandaken	67,811	881,620	571,800	8,000
Shawangunk	35,039	519,980	918,000	28,900

.....
\$3,802,425.....
\$26,665,270.....
\$20,665,270.....
\$30,001

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalised valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Denning.....	\$53, 800	\$1, 625 91	\$387 64
Esopus.....	\$184, 775	1, 937, 275	5, 522 61	14, 318 76
Gardiner.....	10, 500	742, 970	4, 409 43	5, 353 25
Hardenbergh.....	2, 340	74, 140	1, 563 95	634 16
Hurley.....	9, 785	482, 485	1, 240 16	3, 476 42
Kingston.....	800	37, 800	1, 026 56	272 35
Kingston, city.....	\$285, 000	1, 692, 750	10, 312, 250	148, 211 84	66, 731 87
Lloyd.....	22, 500	958, 700	3, 552 01	6, 907 65
Marbletown.....	47, 800	1, 381, 900	4, 208 37	9, 956 90
Marlborough.....	10, 450	1, 063, 250	3, 918 86	7, 660 96
New Paltz.....	100, 365	1, 085, 865	2, 758 80	7, 823 90
Olive.....	17, 180	477, 630	6, 141 66	3, 441 42
Plattekill.....	6, 500	809, 800	1, 987 36	5, 834 78
Rochester.....	8, 070	888, 570	3, 168 90	6, 402 35
Rosendale.....	8, 800	1, 209, 900	4, 964 10	8, 717 58
Saugerties.....	348, 980	3, 204, 580	11, 404 43	28, 089 70
Shandaken.....	8, 000	579, 800	9, 654 01	4, 177 59
Shawangunk.....	28, 900	946, 900	8, 986 82	6, 822 61

	7-00, 000	\$2, 507, 425	\$29, 272, 695	\$256, 115 62	\$208, 346 01
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Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.—(Continued).

CITIES AND TOWNS.	Amount of State		Amount of State taxes for canal and general purposes; al- sist-nographers' and shore im- proues' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
	Amount of State tax for schools.	Amount of State tax for general purposes, and shore-improvements' tax, if any.			
Denning	\$42 06	\$89 77	\$2,145 38	.03845692	
Esopus	1,553 93	3,316 86	24,712 16	.01693727	
Gardiner	580 95	1,240 04	11,583 68	.02278001	
Hardenbergh	57 96	123 73	2,279 80	.02858504	
Hurley	377 27	805 27	5,899 12	.01113501	
Kingston	29 55	68 09	1,391 55	.03913245	
Kingston, city	8,063 55	17,211 80	240,219 06	.01840003	
Lloyd	749 64	1,600 11	11,809 41	.01615599	
Marbletown	1,080 56	2,306 47	17,552 30	.01677078	
Marlborough	831 39	1,774 62	14,185 83	.01646127	
New Paltz	849 08	1,812 35	13,244 13	.01833374	
Olive	373 47	797 17	10,753 72	.03160293	
Plattekill	638 21	1,351 60	9,806 95	.02655332	
Rochester	694 80	1,483 07	11,749 12	.03102652	
Rosendale	946 06	2,019 37	16,647 11	.01369597	
Saugerties	2,505 78	5,348 66	42,348 57	.01159579	
Shandaken	453 36	967 71	15,252 67	.01714515	
Shawangunk	740 41	1,580 42	18,180 26	.03317341	

I, Everett Fowler, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1898.

EVERETT FOWLER, *Clerk.*

P. O. Address, Kingston, N. Y.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also fire-protectors, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Denning	\$43 08	\$89 77	\$2,145 38	.03845692
Esopus	1,558 98	3,816 86	24,712 16	.01693727
Gardiner	580 95	1,240 04	11,583 68	.02278001
Hardenbergh	57 96	123 78	2,279 80	.02558504
Hurley	377 27	805 27	5,899 12	.01113501
Kingston	29 55	68 09	1,391 55	.03918245
Kingston, city	8,063 55	17,211 80	240,219 06	.01840008
Lloyd	749 64	1,600 11	11,809 41	.01615599
Marbletown	1,080 56	2,306 47	17,552 30	.01677078
Marlborough	831 39	1,774 62	14,185 88	.01646127
New Paltz	849 08	1,812 35	13,244 13	.01338374
Olive	373 47	797 17	10,758 72	.02160293
Plattekill	633 21	1,351 60	9,806 95	.02855832
Rochester	694 80	1,488 07	11,749 12	.03102662
Rosendale	946 06	2,019 37	16,647 11	.01359597
Saugerties	2,505 78	5,348 66	42,348 57	.01159579
Shandaken	453 36	967 71	15,252 67	.01714515
Shawangunk	740 41	1,580 42	13,180 26	.03317841

I, Everett Fowler, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

EVERETT FOWLER, *Clerk.*
P. O. Address, Kingston, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Warren, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bolton	35,217	\$454,993	\$481,579	\$30,975
Caldwell	18,960	589,247	589,247	77,210
Chester	47,507	285,310	285,310	24,825
Hague	38,688	187,943	187,943	22,690
Horicon	37,761	125,320	125,320	6,850
Johnsburgh	111,182	390,070	390,070	16,450
Luzerne	32,965	167,712	157,712	16,050
Queensbury	39,689	4,631,270	4,631,270	1,597,320
Stony Creek	52,519	98,497	95,275	3,560
Thurman	49,392	112,380	104,693	.....
Warrensburgh	34,792	383,181	367,504	67,775
Total	498,672	\$7,425,993	\$7,425,993	\$1,863,605

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.—(Continued).—

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bolton	\$30,975	\$512,554	\$2,378 19	\$2,501 26
Caldwell	77,210	666,457	2,082 97	3,252 31
Chester	24,825	310,135	8,128 14	1,513 46
Hague	22,600	210,543	1,417 07	1,027 45
Horicon	6,850	132,170	2,478 32	644 99
Johnsburg	16,450	406,520	3,728 80	1,983 82
Luzerne	16,050	183,762	2,070 20	896 76
Queensbury	\$795,000	802,320	*5,433,590	15,066 58*	30,395 52
Stony Creek	3,650	98,825	2,588 75	482 27
Thurman	104,693	1,848 66	510 90
Warrensburgh	67,775	435,279	1,915 13	2,124 16
Total	\$795,000	\$1,068,605	\$8,494,528	\$43,637 81	\$45,382 90

* Add \$795,000 for county purposes.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bolton.....	\$372 16		\$798 12	\$6, 049 73	.012
Caldwell.....	483 91		1, 037 77	6, 856 96	.010
Chester.....	225 18		482 93	10, 344 71	.033
Hague.....	152 87		327 85	2, 925 24	.0145
Horicon.....	95 97		205 81	3, 425 09	.026
Johnsburgh.....	295 17		633 01	6, 640 80	.0165
Luzerne.....	133 43		286 14	3, 386 53	.0175
Queensbury.....	3, 945 26		8, 460 93	57, 868 29	*.010
Stony Creek.....	71 75		153 89	3, 296 66	.0835
Thurman.....	76 02		163 02	2, 598 60	.0284
Warrensburgh.....	316 05		677 79	5, 033 13	.011
Total.....	\$6, 167 77		\$13, 227 26	\$108, 425 74	.....

* And 7.7166 mills on personal property not taxed locally for State purposes.

I, Lewis C. Aldrich, Clerk of the Board of Supervisors of the county of Warren, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

L. C. ALDRICH, Clerk.

F. O. address, Warrensburgh, N. Y.

Town and city tax meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Argyle	34,880	\$958,440	\$978,440	\$158,090
Cambridge	22,827	969,179	985,179	198,263
Dresden	29,127	150,018	150,018	8,765
Easton	38,875	1,236,230	1,236,230	178,426
Fort Ann	62,998	685,367	689,367	61,170
Fort Edward	15,605	1,771,840	1,771,840	118,600
Granville	28,376	1,579,000	1,554,000	260,600
Greenwich	26,297	1,684,185	1,659,185	294,400
Hampton	13,357	260,915	260,915	26,950
Hartford	27,116	562,688	568,688	199,265
Hebron	34,549	838,310	852,310	185,245
Jackson	23,194	660,945	650,945	65,620
Kingsbury	22,823	1,931,050	1,931,050	152,143
Putnam	19,553	227,528	227,528	38,050
Salem	31,463	1,094,950	1,104,950	261,665
White Creek	26,773	970,115	970,115	221,950
Whitehall	30,796	1,201,304	1,201,304	200,456
Total	483,609	\$16,782,059	\$16,782,059	\$2,558,057

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Argyle	\$158,090	\$1,136,530	\$3,341 86	\$3,815 92
Cambridge	198,263	1,183,442	1,088 79	3,961 17
Dresden	2,765	152,783	1,230 77	513 19
Easton	178,425	1,404,655	5,165 03	4,718 23
Fort Ann	61,170	750,537	3,837 17	2,524 05
Fort Edward	118,000	1,889,840	3,150 05	6,347 97
Granville	260,600	1,814,600	7,562 91	6,099 24
Greenwich	294,400	1,958,585	8,498 51	6,562 69
Hampton	26,950	287,865	1 13	968 94
Hartford	199,265	767,948	1,655 57	2,579 54
Hebron	135,245	987,555	1,312 73	3,319 19
Jackson	65,620	716,565	857 14	2,443 53
Kingsbury	152,143	2,083,193	7,645 45	6,997 48
Putnam	23,050	250,578	545 85	842 77
Salem	261,665	1,866,615	5,997 13	4,592 45
White Creek	221,950	1,192,065	4,992 97	4,004 15
Whitehall	200,456	1,401,760	8,022 75	4,709 51
Total.....	\$2,558,057	\$19,340,116	\$64,875 31	\$65,000 00

STATE BOARD OF TAX COMMISSIONERS.

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CITIES AND TOWNS.	Amount of State tax for schools.	General purposes, also stenographers' and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Argyle	\$874 67	\$1,888 77	\$9,901 22	.008867
Cambridge	910 25	1,948 42	7,888 63	.006757
Dresden	117 50	251 55	2,103 01	.0137
Easton	1,080 43	2,313 11	13,276 80	.009385
Fort Ann	577 29	1,235 68	8,174 19	.01095
Fort Edward	1,453 61	3,110 68	14,062 26	.00744
Granville	1,395 75	2,986 85	18,044 75	.009809
Greenwich	1,502 64	3,217 86	19,781 70	.01
Hampton	281 40	474 63	1,666 10	.0057877
Hartford	590 68	1,264 36	6,090 15	.008
Hebron	759 61	1,625 91	7,017 44	.007208
Jackson	558 84	1,196 90	5,056 41	.00696
Kingsbury	1,602 27	3,429 75	19,674 93	.0094446
Putnam	192 73	412 08	1,992 88	.007958
Salem	1,051 16	2,250 47	13,891 21	.010239
White Creek	916 89	1,963 35	11,877 36	.0099637
Whitehall	1,078 19	2,307 83	16,118 28	.011498
Total	\$14,883 91	\$31,358 10	\$176,617 32	.....

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

ROBERT R. LAW, Clerk.
P. O. address, Cambridge, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1898.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.		Total assessed value of personal property.
Arcadia	29,339	\$2,854,428		\$2,880,881		\$203,525
Butler	21,639	723,310		733,370		33,745
Galen	34,946	2,778,768		2,933,665		194,350
Huron	21,353	787,123		744,009		8,100
Lyons	21,773	2,570,915		2,647,431		336,432
Macedon	22,903	1,681,308		1,637,762		129,050
Marion	17,621	890,342		825,291		238,275
Ontario	19,463	877,231		827,106		34,125
Palmyra	19,415	2,373,117		2,522,451		869,200
Rose	20,087	889,919		835,993		117,808
Savannah	20,806	1,084,809		1,048,690		49,350
Sodus	39,636	1,946,747		2,010,497		289,415
Walworth	20,554	888,948		861,255		95,600
Williamson	20,402	1,014,211		969,810		110,950
Wolcott	20,371	1,104,151		997,116		56,475
Total	350,308	\$22,465,327		\$22,465,327		\$2,256,400

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Arcadia	\$203,525	\$8,084,406	\$15,677 23	\$6,370 13
Butler	33,745	767,115	1,670 72	1,584 80
Galen	194,350	3,128,015	9,494 17	6,460 19
Huron	8,100	752,109	2,759 87	1,553 30
Lyons	336,432	2,983,863	13,663 03	6,162 47
Macedon	129,050	1,766,812	2,134 51	3,648 94
Marion	228,275	1,053,566	1,298 68	2,175 90
Ontario	34,125	861,231	4,398 49	1,778 67
Palmyra	369,200	2,891,651	6,377 35	5,972 08
Rose	117,808	943,801	2,809 37	1,949 20
Savannah	49,350	1,098,040	3,319 89	2,267 77
Sodus	289,415	2,999,912	21,298 15	4,749 93
Walworth	95,600	956,855	1,718 27	1,976 16
Williamson	110,950	1,080,760	3,273 20	2,232 06
Wolcott	56,475	1,053,591	13,370 84	2,175 94
Total	\$2,256,400	\$24,721,727	\$103,023 77	\$51,056 99

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Addison.....	16,500	\$947,906	\$844,477	\$72,700
Avoca.....	21,300	1,231,040	1,041,883	67,175
Bath.....	57,100	3,262,456	3,248,423	520,359
Bradford.....	14,500	291,695	324,834	18,325
Cameron.....	27,700	520,670	595,494	10,565
Campbell.....	24,999	670,477	727,504	23,200
Canisteo.....	32,200	1,208,481	1,121,732	59,018
Caton.....	22,700	445,388	418,834	5,260
Colocton.....	34,600	1,486,965	1,353,208	65,428
Corning.....	22,009	758,000	792,011	52,450
Corning, city.....	.....	3,245,980	3,477,488	253,175
Dansville.....	30,000	820,468	918,682	59,896
Erwin.....	28,300	983,100	1,014,691	12,300
Fremont.....	19,600	384,910	417,648	34,670
Greenwood.....	24,700	466,540	424,573	12,850
Hartsville.....	23,200	226,430	212,977	5,900
Hornby.....	25,200	321,132	418,135	3,400
Hornellville.....	26,200	1,074,244	909,180	34,774
Hornellville, city.....	.....	4,021,908	3,782,181	839,074
Howard.....	34,900	641,445	678,604	44,844
Jasper.....	31,300	690,800	637,828	30,790

Lindley	23,000	435,687	466,760	13,000
Prattburg	30,600	902,350	954,623	165,950
Pulteney	19,600	610,760	717,922	90,340
Rathbone	20,600	530,846	568,706	31,800
Thurston	22,000	378,395	337,107	10,950
Troupsburgh	35,700	484,826	512,912	47,300
Tuscarora	22,400	446,194	490,433	9,922
Urbana	25,200	1,438,180	1,367,635	392,550
Wayland	23,400	1,253,567	1,205,623	75,720
Wayne	12,400	345,270	352,068	12,000
West Union	23,900	312,545	352,694	5,315
Wheeler	27,900	545,480	632,415	25,484
Woodhull	33,600	654,165	659,105	33,468
Total	832,299	\$32,033,340	\$32,033,340	\$2,621,322

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Addison	\$72,700	\$917,177	\$1,905 20	\$3,701 21
Avoca	67,175	1,169,058	2,892 43	3,266 82
Bath	520,859	3,768,782	4,701 73	11,099 49
Bradford	18,325	343,159	2,505 44	1,010 64
Cameron	10,565	606,059	1,377 29	1,784 94
Campbell	23,200	750,704	4,085 54	2,210 93
Canisteo	59,018	1,190,750	4,156 18	3,506 91
Caton	5,200	424,034	1,652 21	1,248 04
Cohocton	65,428	1,418,636	3,583 91	4,178 06
Corning	52,450	844,461	3,783 24	2,487 06
Corning, city	252,175	3,729,663	5,074 04	10,394 29
Dansville	59,826	973,508	967 64	2,867 11
Erwin	12,300	1,026,991	3,564 73	3,024 63
Fremont	34,670	452,818	728 08	1,332 15
Greenwood	12,850	437,423	1,968 18	1,288 29
Hartsville	5,900	218,877	1,064 19	644 61
Hornby	3,400	421,535	1,081 86	1,241 49
Hornellville	84,774	943,954	3,817 79	2,780 07
Hornellville, city	382,074	4,164,205	6,788 95	12,264 06
Howard	44,844	723,448	2,311 46	2,180 66
Jasper	30,790	718,618	1,665 15	2,116 44
Lindley	18,000	479,760	4,237 66	1,412 97

Prattisburg	165,950	1,120,573	2,229 04	3,800 24
Pulteney	90,840	808,262	1,512 31	2,380 45
Rathbone	31,300	600,006	1,312 58	1,767 10
Thurston	10,950	348,057	1,117 40	1,025 09
Troupsburgh	47,300	560,312	2,289 91	1,649 88
Tuscarora	9,922	500,355	1,058 58	1,478 62
Urbana	332,550	1,700,185	5,224 35	5,007 26
Wayland	75,720	1,281,343	1,428 24	3,773 72
Wayne	12,000	364,068	2,922 80	1,072 25
West Union	5,315	358,009	633 14	1,054 40
Wheeler	25,484	657,899	3,303 49	1,987 60
Woodhull	33,468	692,573	2,508 63	2,039 73
Total	\$2,621,322	\$34,654,662	\$89,409 82	\$102,061 71

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State		Amount of State taxes for canal and general purposes, also stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
	Amount of State tax for schools.				
Addison	\$643 78	\$1, 379 66	\$6, 639 85	.00649344	
Avoca	778 47	1, 668 30	8, 605 52	.00675422	
Bath	2, 645 37	5, 669 19	24, 155 78	.0063776	
Bradford	240 87	516 19	4, 278 14	.0137884	
Cameron	425 41	911 65	4, 499 29	.0084647	
Campbell	526 93	1, 129 24	7, 952 64	.0114644	
Canisteo	835 81	1, 791 63	10, 290 53	.0082127	
Caton	297 64	637 85	3, 842 74	.0085382	
Cohocton	995 77	2, 133 98	10, 841 72	.0070096	
Corning	592 74	1, 270 38	8, 138 32	.0100394	
Corning city	2, 617 92	5, 610 34	24, 286 59	.0069436	
Danville	683 32	1, 464 40	5, 982 47	.0067959	
Erwin	720 86	1, 644 72	8, 954 94	.0089963	
Fremont	317 49	680 40	3, 058 07	.0072589	
Greenwood	807 04	657 99	4, 221 50	.008905	
Hartsville	153 64	829 24	2, 191 68	.0094812	
Hornby	195 88	634 09	3, 152 82	.0097149	
Hornellville	762 57	1, 419 93	8, 780 36	.0079172	
Hornellville city	2, 923 93	6, 264 00	28, 339 94	.0064128	
Howard	507 80	1, 088 24	6, 038 16	.0087982	
Jasper	504 41	1, 080 97	5, 866 97	.0074377	
Lindley	886 75	721 67	6, 709 05	.0149526	

Prattsburg	786 55	1,685 62	8,001 45	.0074898
Pulteney	567 33	1,215 82	5,675 91	.0080968
Rathbone	421 15	902 55	4,403 38	.0078381
Thurston	244 31	423 56	2,810 36	.0073180
Troupsburgh	393 22	342 69	5,175 70	.0097264
Tuscarora	351 21	752 65	3,636 06	.0079717
Urbana	1,193 39	2,557 50	13,982 50	.0078965
Wayland	899 39	1,927 36	8,098 71	.008039
Wayne	255 54	547 64	4,798 23	.0133927
West Union	251 99	588 58	2,477 36	.0077938
Wheeler	461 79	989 64	6,692 52	.0117214
Woodhull	486 13	1,041 80	6,076 29	.0083365
Total	\$24,324 70	\$52,129 32	\$267,925 55	.....

I, Thomas Shannon, Clerk of the Board of Supervisors of the county of Steuben, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1892.

THOMAS SHANNON, Clerk.
P. O. address, Bath, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
East Hampton	41,063	\$1,931,380 00	\$2,343,452 69	\$149,725
Southampton	62,101	6,930,443 00	7,632,860 50	487,800
Shelter Island	7,297 $\frac{1}{2}$	1,434,400 00	1,267,726 95	110,400
Southold	*29,445 $\frac{1}{2}$	5,225,100 00	4,675,683 38	726,300
Riverhead	†36,946 $\frac{3}{4}$	2,568,692 50	2,388,151 83	410,050
Brookhaven	143,640 $\frac{1}{2}$	9,791,945 45	8,246,897 63	807,200
Smithtown	†32,645	1,720,287 50	1,686,964 72	149,807
Islip	53,437 $\frac{1}{2}$	7,499,755 00	8,659,562 27	231,400
Babylon	28,694 $\frac{7}{8}$	3,080,241 12	3,423,073 13	176,750
Huntington	51,895 $\frac{1}{2}$	4,985,715 00	4,823,536 47	431,300
Total	482,166 $\frac{2}{3}$	\$45,147,909 57	\$45,147,909 57	\$3,630,732

* This does not include \$6,400 pension money, Southold.
 † This does not include \$7,400 pension money, Riverhead.

† This does not include \$203,900 railroad property and State property, Smithtown.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
East Hampton	\$149,725	\$2,493,177 69	\$5,362 84	\$4,986 35
Southampton	487,800	8,120,660 50	22,161 94	16,241 32
Shelter Island	110,400	1,378,126 95	8,359 30	2,756 25
Southold	726,300	5,401,988 38	13,452 69	10,803 96
Riverhead	410,050	2,798,201 83	2,894 78	5,596 40
Brookhaven	807,200	9,054,097 68	29,107 37	18,108 20
Smithtown	149,807	1,836,771 72	11,572 25	3,673 54
Islip	231,400	8,890,962 27	33,774 68	17,781 92
Babylon	176,750	3,599,823 13	10,185 93	7,199 64
Huntington	431,300	5,254,836 47	12,743 60	10,509 70
Total	\$3,680,732	\$48,828,641 57	\$144,566 38	\$97,657 28

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stenographers and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
East Hampton	\$1,739 20	\$3,965 40	\$16,053 79	{ .0068 .0078 .0063 .0055 .0087 .006 .0062 .006 .005 .005 .0068 .0104 .0098 .0079 .00678 .00532
South Hampton.....	5,664 81	12,915 92	56,983 99	{
Shelter Island.....	961 35	2,191 90	9,268 80	{
Southold	3,768 35	8,591 90	36,616 90	{
Riverhead	1,952 00	4,450 53	14,898 71	{
Brookhaven	6,316 00	14,400 46	67,932 03	{
Smithtown.....	1,281 30	2,921 37	19,448 46	{
Islip	6,202 20	14,140 94	71,899 74	{
Babylon.....	2,511 16	5,725 49	25,572 22	{
Huntington.....	3,665 68	8,857 82	35,276 80	{
Total.....	\$84,062 05	\$77,661 78	\$858,946 44	....

I, Frederick M. Welsh, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

FREDERICK M. WELSH, Clerk.
P. O. address, Patchogue, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Sullivan, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bethel.....	59,538	\$466,639	\$520,044	\$41,558
Callicoon.....	85,015	295,200	285,816	17,450
Cochecton.....	22,988	376,208	332,403	8,250
Delaware.....	26,298	376,780	305,159	13,075
Fallsburgh.....	48,324	466,095	457,660	17,650
Forestburgh.....	36,435	84,238	68,466	.....
Fremont.....	31,178	394,234	336,270	7,145
Highland.....	88,050	130,921	159,301	750
Liberty.....	48,951	846,509	800,398	79,350
Lumberland.....	32,325	118,890	179,736	700
Mamakating.....	61,501	651,190	647,795	12,100
Neversink.....	45,480	175,960	176,846	11,300
Rockland.....	53,864	293,009	402,114	10,110
Thompson.....	48,715	621,421	715,431	37,400
Tusten.....	26,257	216,625	187,470	18,350
Total.....	603,894	\$5,573,909	\$5,573,909	\$275,683

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bethel	\$41,553	\$561,597	\$3,308 35	\$4,305 48
Callicoon	17,450	303,266	959 14	2,324 89
Cochecton	8,250	340,653	174 32	2,611 49
Delaware	18,075	318,234	1,643 39	2,439 70
Fallsburgh	17,650	475,310	10,928 60	3,644 01
Forestburgh	68,466	2,329 73	534 84
Fremont	7,145	348,415	1,069 33	2,632 86
Highland	750	160,051	1,232 96	1,227 08
Liberty	79,350	879,748	11,660 52	6,744 57
Lumberland	700	180,436	1,529 04	1,382 97
Manakating	12,100	659,895	11,554 53	5,059 10
Neversink	11,800	187,646	2,815 88	1,438 58
Rockland	10,110	412,224	12,858 75	3,160 28
Thompson	37,400	753,831	14,973 04	5,771 64
Tusten	18,350	205,820	499 47	1,578 00
Total.....	\$275,683	\$5,849,592	\$76,526 95	\$44,845 49

STATE BOARD OF TAX COMMISSIONERS.

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Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and short inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bethel	\$458 90	\$979 30	\$8,052 03	.001585
Callicoon	247 83	528 90	4,060 76	.001801
Cohecton	278 38	594 12	3,658 31	.000952
Delaware	260 07	554 94	4,898 00	.001254
Fallsburgh	388 36	828 82	15,784 79	.003259
Forestburgh	55 95	119 44	3,029 96	.003218
Fremont	280 56	598 82	4,581 57	.001130
Highland	130 75	279 09	2,869 88	.002179
Liberty	718 90	1,534 06	20,658 05	.002210
Lumberland	147 75	314 67	3,374 43	.002681
Mamakating	539 20	1,150 72	18,303 55	.002764
Neversink	153 34	327 21	4,735 01	.002521
Rockland	336 87	718 83	17,069 73	.005682
Thompson	615 13	1,312 73	22,672 54	.003439
Tusten	168 14	358 86	2,604 47	.000881
Total	\$4,780 13	\$10,200 51	\$186,353 08	.....

I, Charles H. Royce, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

CHARLES H. ROYCE, Clerk.
P. O. address, Monticello, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Barton.....	35,502	\$2,542,375	\$2,516,050	\$158,950
Berkshire.....	18,657	876,915	404,176	25,510
Candor.....	57,144	1,231,986	1,237,932	102,955
Newark Valley.....	31,086	771,010	719,105	181,800
Nichols.....	20,849	908,313	872,401	77,844
Owego.....	62,207	4,189,705	4,118,178	301,515
Richford.....	22,909	414,160	348,929	8,000
Spencer.....	29,581	705,430	774,954	37,325
Tioga.....	35,761	1,134,653	1,297,837	37,159
Total.....	313,646	\$12,274,552	\$12,274,552	\$1,380,058

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Barton.....	\$158,950	\$2,675,000	\$6,588 83	\$7,084 23
Berkshire	25,510	429,686	3,481 86	1,137 94
Candor	102,955	1,380,877	3,434 00	3,524 57
Newark Valley.....	131,300	850,405	2,511 66	2,252 14
Nichols	77,344	949,745	3,254 79	2,515 22
Owego	801,515	4,914,693	30,476 94	13,015 63
Richford	8,000	356,929	2,100 98	945 26
Spencer	37,325	812,279	3,386 16	2,151 17
Tioga	37,159	1,334,996	2,459 49	3,535 48
Total	\$1,380,058	\$13,654,610	\$57,694 71	\$36,161 64

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers, and shore inspec- ors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Barton	\$2,046 41	\$4,421 61	\$30,141 08	.006
Berkshire	328 72	710 24	5,658 76	.0132
Candor	1,018 14	2,199 85	10,176 56	.0076
Newark Valley	650 57	1,405 66	6,820 03	.0076
Nichols	726 57	1,569 86	8,066 44	.008
Owego	3,759 82	8,123 66	55,376 05	.0107
Richford	273 06	589 97	3,909 27	.008
Spencer	621 40	1,342 65	7,501 38	.0103
Tioga	1,021 29	2,206 66	9,222 92	.008
Total	\$10,445 98	\$22,570 16	\$126,872 49	.....

I, Henry E. Barrett, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1899.

HENRY E. BARRETT, *Clerk.*

P. O. address, Owego, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Area of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Caroline	34,747	\$823,515	\$697,937	\$59,035
Danby	33,286	748,920	683,818	26,140
Dryden	58,192	2,092,170	1,963,624	162,850
Enfield	22,007	526,635	564,620	44,541
Groton	30,735	1,281,410	1,356,656	236,940
Ithaca, city	2,940	6,183,672	6,195,141	1,040,090
Ithaca, town	16,293	968,025	784,195	66,075
Lansing	37,789	1,024,525	1,447,624	87,840
Newfield	36,937	955,150	697,934	56,720
Ulysses	19,818	1,079,880	1,292,353	163,000
Total	292,794	\$15,683,902	\$15,683,902	\$1,943,231

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Caroline.....	\$59,035	\$756,972	\$3,675 59	\$1,809 05
Danby.....	26,140	709,958	2,392 51	1,686 76
Dryden.....	162,850	2,126,474	5,074 68	5,085 57
Enfield.....	44,541	609,161	3,543 73	1,480 18
Groton.....	236,940	1,593,596	12,640 08	3,812 07
Ithaca, city.....	1,040,090	7,236,231	18,963 46	17,306 15
Ithaca, town.....	66,075	850,270	3,607 54	2,092 55
Lansing.....	87,840	1,535,464	3,794 28	3,677 13
Newfield.....	56,720	754,654	6,899 97	1,800 62
Ulysses.....	168,000	1,455,358	7,236 92	3,478 94
Total.....	\$1,943,231	\$17,627,133	\$67,828 76	\$42,168 97

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stereographs, and other insep- cure tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Caroline	\$565 24	\$1,232 41	\$7,273 29	.00705
Danby	527 03	1,139 77	5,746 07	.00742
Dryden	1,588 99	3,436 42	15,185 66	.00675
Enfield	462 47	1,000 15	6,486 48	.0114
Groton	1,191 09	2,575 89	20,219 13	.0185
Ithaca, city	5,407 83	11,694 09	53,371 03	.0074
Ithaca, town	635 07	1,373 43	7,648 59	.0074
Lansing	1,148 93	2,484 71	11,105 05	.01
Newfield	562 60	1,216 71	10,479 90	.0104
Ulysses	1,087 00	2,350 78	14,153 64	.0114
Total	\$13,175 75	\$28,494 36	\$151,667 84	.....

I, Arthur G. Marion, Clerk of the Board of Supervisors of the county of Tompkins, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

ARTHUR G. MARION, Clerk.
P. O. address, Ithaca, N. Y.

Statement of the aggregate valuations of real and personal estate and the amount of taxes levied in the several towns and wards in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Denning	63,668	\$64,530	\$53,800	.....
Esopus.....	22,247	1,326,991	1,852,500	\$134,775
Gardiner	26,588	437,302	732,470	10,500
Hardenbergh	53,646	77,415	71,800	2,340
Hurley.....	20,721	522,671	472,700	9,785
Kingston.....	4,504	34,835	37,000	800
Kingston, city .....	.....	11,077,684	8,619,500	1,977,750
Lloyd.....	19,352	709,617	936,100	22,600
Marbletown	31,696	1,007,675	1,334,100	47,800
Marlborough	14,300	851,320	1,052,800	10,450
New Palz.....	19,979	625,136	985,500	100,365
Olive	37,168	484,660	460,500	17,130
Plattekill.....	20,890	362,936	803,300	6,500
Rochester	51,575	371,860	880,500	8,070
Rosendale	10,912	1,207,750	1,201,100	8,800
Saugerties.....	37,603	3,303,585	2,855,600	348,980
Shandaken	67,811	881,620	571,800	8,000
Shawangunk.....	35,089	519,980	918,000	28,900

Ulster	15,077	1,161,673	966,500	22,900
Wawarsing	78,470	1,135,440	1,518,490	109,680
Woodstock	37,085	440,646	341,300	16,300
Total	663,331	\$26,665,270	\$26,665,270	\$2,892,425

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalised aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Denning.....	\$53, 800	\$1, 625 91	\$387 64
Esopus.....	\$184, 775	1, 987, 275	5, 522 61	14, 318 76
Gardiner.....	10, 500	742, 970	4, 409 43	5, 353 25
Hardenbergh.....	2, 340	74, 140	1, 563 95	634 16
Hurley.....	9, 785	482, 485	1, 240 16	3, 476 42
Kingston.....	800	37, 800	1, 026 56	272 35
Kingston, city.....	\$285, 000	1, 693, 750	10, 312, 250	148, 211 84	66, 731 87
Lloyd.....	22, 500	958, 700	3, 552 01	6, 907 65
Marbletown.....	47, 800	1, 381, 900	4, 208 37	9, 956 90
Marlborough.....	10, 450	1, 063, 250	3, 918 86	7, 660 96
New Paltz.....	100, 365	1, 085, 865	2, 758 80	7, 823 90
Olive.....	17, 130	477, 630	6, 141 66	3, 441 42
Plattekill.....	6, 500	809, 800	1, 987 86	5, 834 78
Rochester.....	8, 070	888, 570	3, 168 90	6, 402 85
Rosendale.....	8, 800	1, 209, 900	4, 964 10	8, 717 58
Saugerties.....	348, 980	3, 204, 580	11, 404 43	28, 089 70
Shandaken.....	8, 000	579, 800	9, 654 01	4, 177 59
Shawangunk.....	28, 900	946, 900	8, 986 82	6, 822 61

Ulater .....	.....	29,900	989,400	8,790 55	7,128 88
Wawarsing .....	.....	109,680	1,628,080	20,150 12	11,730 67
Woodstock .....	.....	16,300	357,600	3,829 17	2,576 61
Total	\$285,000	\$2,607,425	\$29,272,695	\$266,115 62	\$208,346 01

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.—(Continued).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, all-ot-topographers, and shore inspectors' tax, if any.		Aggregate taxation.	Rate of tax on \$1 valuation.
Denning	\$42 06	\$39 77		\$2, 145 38	.03845692
Esopus	1, 558 93	3, 816 86		24, 712 16	.01693727
Gardiner	580 95	1, 240 04		11, 583 68	.02378001
Hardenbergh	57 96	123 78		2, 279 80	.02858504
Harley	377 27	805 27		5, 899 12	.01113501
Kingston	29 55	68 09		1, 391 55	.03913245
Kingston, city	8, 063 55	17, 211 80		240, 219 06	.01840003
Lloyd	749 64	1, 600 11		11, 809 41	.01615599
Marbletown	1, 080 56	2, 306 47		17, 552 30	.01677078
Marlborough	881 39	1, 774 62		14, 185 88	.01646127
New Paltz	849 08	1, 812 85		13, 244 13	.01933374
Olive	373 47	797 17		10, 753 72	.03160293
Plattekill	638 21	1, 351 60		9, 806 45	.02655832
Rochester	694 80	1, 433 07		11, 749 12	.03102653
Rosendale	946 06	2, 019 37		16, 647 11	.01369597
Saugerties	2, 505 78	5, 348 66		42, 348 57	.01159579
Shandaken	463 86	967 71		15, 252 67	.01714515
Shawangunk	740 41	1, 580 42		13, 180 26	.03317341

Ulster	773 65	1,651 36	18,344 39	.01548608
Wawarsing	1,273 05	2,717 36	36,871 20	.03896986
Woodstock	279 62	596 84	7,282 24	.01606978
Total	\$22,889 35	\$48,857 67	\$581,208 65	.....

I, Everett Fowler, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1899.

EVERETT FOWLER, *Clerk.*

P. O. Address, Kingston, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Warren, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.		Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
		Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.		
Bolton	85,217	\$454,993	\$481,579	\$30,975	
Caldwell	18,960	589,247	589,247	77,210	
Chester	47,507	285,310	285,310	24,825	
Hague	38,688	187,943	187,943	22,690	
Horicon	37,761	125,320	125,320	6,850	
Johnsburg	111,182	390,070	390,070	16,450	
Luzerne	32,965	167,712	167,712	16,050	
Queensbury	39,689	4,631,270	4,631,270	1,597,320	
Stony Creek	52,519	98,497	98,497	3,550	
Thurman	49,392	112,380	104,693	.....
Warrensburgh	34,792	883,181	367,504	67,775	
Total	498,672	\$7,425,923	\$7,425,923	\$1,863,605	

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bolton	\$30,975	\$512,554	\$2,378 19	\$2,501 26
Caldwell	77,210	666,457	2,082 97	3,252 31
Chester	24,825	310,135	8,123 14	1,513 46
Hague	22,600	210,543	1,417 07	1,027 45
Horicon	6,850	132,170	2,478 32	644 99
Johnsburgh	16,450	406,520	3,728 80	1,983 82
Luzerne	16,050	183,762	2,070 20	896 76
Queensbury	\$795,000	802,320	*5,433,590	15,066 58*	30,395 52
Stony Creek	3,550	98,825	2,588 75	482 27
Thurman	104,693	1,848 66	510 90
Warrensburgh	67,775	435,279	1,915 13	2,124 16
Total	\$795,000	\$1,068,605	\$8,494,528	\$43,637 81	\$45,382 90

* Add \$795,000 for county purposes.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes ; also stenographers and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bolton.....	\$372 16	\$798 12	\$6,049 78	.012
Caldwell.....	483 91	1,037 77	6,856 96	.010
Chester	225 18	482 93	10,344 71	.033
Hague.....	152 87	327 85	2,925 24	.0145
Horicon	95 97	205 81	8,425 09	.026
Johnsburgh	295 17	633 01	6,640 80	.0165
Luzerne	133 43	286 14	3,386 53	.0175
Queensbury	3,945 26	8,460 93	57,868 29	*.010
Stony Creek	71 75	153 89	3,296 66	.0335
Thurman	76 02	163 02	2,598 60	.0234
Warrensburgh	316 05	677 79	5,033 13	.011
Total.....	\$6,167 77	\$13,227 26	\$108,425 74	.....

* And 7.166 mills on personal property not taxed locally for State purposes.

I, Lewis C. Aldrich, Clerk of the Board of Supervisors of the county of Warren, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as ascertained by said Board of Supervisors at their annual meeting in the month of November, 1899.

L. C. ALDRICH, Clerk.

P. O. address, Warrensburgh, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Washington, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Argyle.....	34,880	\$958,440	\$978,440	\$158,090
Cambridge.....	22,827	969,179	985,179	198,263
Dresden.....	29,127	150,018	150,018	2,765
Easton.....	38,875	1,236,230	1,226,230	178,425
Fort Ann.....	62,998	685,367	689,367	61,170
Fort Edward.....	15,605	1,771,840	1,771,840	118,000
Granville.....	28,376	1,579,000	1,554,000	260,600
Greenwich.....	26,297	1,684,185	1,659,185	294,400
Hampton.....	13,357	260,915	260,915	26,950
Hartford.....	27,116	562,683	568,683	199,265
Hebron.....	34,549	838,310	852,310	185,245
Jackson.....	23,194	660,945	650,945	65,620
Kingsbury.....	22,823	1,931,050	1,931,050	152,143
Putnam.....	19,563	227,528	227,528	28,050
Salem.....	31,463	1,094,950	1,104,950	261,665
White Creek.....	26,773	970,115	970,115	221,950
Whitehall.....	30,796	1,201,304	1,201,304	200,456
Total.....	483,609	\$16,782,059	\$16,782,059	\$2,558,057

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Argyle	\$158,090	\$1,136,530	\$3,341 86	\$3,815 92
Cambridge	198,263	1,183,442	1,068 79	3,961 17
Dresden	2,765	152,783	1,920 77	513 19
Easton	178,425	1,404,655	5,165 03	4,718 23
Fort Ann	61,170	750,537	3,837 17	2,524 05
Fort Edward	118,000	1,889,840	3,150 05	6,347 97
Graenville	260,600	1,814,600	7,562 91	6,099 24
Greenwich	294,400	1,953,585	8,498 51	6,562 69
Hampton	26,950	287,865	1 18	968 94
Hartford	199,265	767,948	1,655 57	2,579 54
Hebron	135,245	987,555	1,312 73	3,319 19
Jackson	65,620	716,565	857 14	2,443 53
Kingsbury	152,143	2,083,193	7,645 45	6,997 46
Putnam	28,050	250,578	545 35	842 77
Salem	261,665	1,366,615	5,937 13	4,592 45
White Creek	221,950	1,192,065	4,992 97	4,004 15
Whitehall	200,456	1,401,760	8,022 75	4,709 51
Total.....	\$2,558,057	\$19,340,116	\$64,875 31	\$65,000 00

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.—(Concluded)

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also steamships, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Argyle	\$874 67	\$1,868 77	\$9,901 22	.008867
Cambridge	910 25	1,948 42	7,888 63	.008757
Dresden	117 50	251 55	2,103 01	.0137
Easton	1,080 43	2,313 11	13,276 80	.009385
Fort Ann	577 29	1,235 68	8,174 19	.01095
Fort Edward	1,453 61	3,110 63	14,062 26	.00744
Granville	1,395 75	2,986 85	18,044 75	.009809
Greenwich	1,502 64	3,217 86	19,781 70	.01
Hampton	221 40	474 63	1,666 10	.0057877
Hartford	590 68	1,264 36	6,090 15	.008
Hebron	759 61	1,625 91	7,017 44	.007208
Jackson	558 84	1,196 90	5,056 41	.00696
Kingsbury	1,602 27	3,429 75	19,674 93	.0094446
Putnam	192 73	412 08	1,992 88	.007953
Salem	1,051 16	2,250 47	13,891 21	.010239
White Creek	916 89	1,963 35	11,877 36	.0099637
Whitehall	1,078 19	2,307 83	16,118 28	.011498
Total	\$14,883 91	\$31,858 10	\$176,617 32	.....

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1898.

ROBERT R. LAW, Clerk.
P. O. address, Cambridge, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Arcadia	29,339	\$2,854,428	\$2,880,881	\$203,525
Butler	21,639	728,310	738,870	33,745
Galen	34,946	2,778,768	2,933,665	194,350
Huron	21,358	787,123	744,009	8,100
Lyons	21,773	2,570,915	2,647,481	336,432
Macedon	22,903	1,681,308	1,637,762	129,050
Marion	17,621	890,342	825,291	238,275
Ontario	19,463	877,231	827,106	84,125
Palmyra	19,415	2,373,117	2,522,451	369,200
Rose	20,087	889,919	835,993	117,808
Savannah	20,806	1,084,809	1,048,690	49,350
Sodus	39,636	1,946,747	2,010,497	289,415
Walworth	20,554	888,948	861,255	95,600
Williamson	20,402	1,014,211	969,810	110,950
Wolcott	20,371	1,104,151	997,116	56,475
Total	350,308	\$22,465,327	\$22,465,327	\$2,256,400

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Arcadia	\$203,525	\$3,084,406	\$15,677 23	\$6,370 13
Butler	33,745	767,115	1,670 72	1,584 30
Galen	194,350	3,128,015	9,494 17	6,460 19
Huron	8,100	752,109	2,759 87	1,553 30
Lyons	336,432	2,983,863	13,563 03	6,162 47
Macedon	129,050	1,766,812	2,134 51	3,648 94
Marion	228,275	1,053,566	1,298 68	2,175 90
Ontario	84,125	861,231	4,828 49	1,778 67
Palmyra	369,200	2,891,651	6,377 35	5,972 03
Rose	117,808	943,801	2,809 37	1,949 20
Savannah	49,350	1,098,040	3,319 89	2,267 77
Sodus	289,415	2,299,912	21,298 15	4,749 93
Walworth	95,600	956,856	1,718 27	1,976 16
Williamson	110,950	1,080,760	3,273 20	2,232 06
Wolcott	56,475	1,053,591	18,370 84	2,175 94
Total	\$2,256,400	\$24,721,727	\$103,028 77	\$51,056 99

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers' and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Arcadia.....	\$2,520 17	\$5,378 82	\$29,946 35	.00979293
Kutler.....	626 79	1,337 78	5,219 59	.00689459
Galen.....	2,555 80	5,454 92	23,965 08	.00806058
Huron.....	614 52	1,311 60	6,239 29	.00784596
Lyons.....	2,438 02	5,903 54	27,367 06	.00941306
Macedon.....	1,443 60	3,081 13	10,308 18	.005694
Marion.....	860 83	1,837 30	6,172 71	.00551816
Ontario.....	703 68	1,501 90	8,812 74	.00966992
Palmyra.....	2,362 67	5,043 72	19,754 77	.00720367
Rose.....	771 15	1,645 89	6,675 61	.0062442
Savannah.....	897 17	1,914 87	8,399 70	.0074061
Sodus.....	1,879 18	4,010 80	31,868 06	.01425123
Walworth.....	781 81	1,668 65	6,144 89	.00624183
Williamson.....	883 05	1,884 73	8,273 04	.00735276
Wolcott.....	860 85	1,837 35	18,244 98	.01571994
Total.....	\$20,199 29	\$43,112 00	\$217,392 05	.....

I, W. J. Toor, Clerk of the Board of Supervisors of the county of Wayne, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

W. J. TOOR, Clerk.

P. O. address, Sedus, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Westchester, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Bedford	22,190	\$2,513,504	\$2,630,538	\$519,300
Cortlandt	20,990	8,184,998	6,792,920	1,087,100
Eastchester	2,305	2,794,835	3,656,215	109,595
Greenburgh	15,400	25,383,140	22,386,295	5,117,781
Harrison	9,995	2,420,495	3,333,160	295,720
Lewisboro.....	17,700	946,150	790,058	68,750
Mamaroneck	3,780	8,529,792	6,762,855	354,275
Mt. Pleasant	14,510	7,680,950	8,373,544	456,398
Mt. Vernon.....	405	22,233,455	18,765,100	1,366,170
New Castle.....	14,825	1,632,023	1,439,548	246,885
New Rochelle.....	3,905	14,821,170	16,157,601	490,900
North Castle.....	16,205	948,198	744,262	58,677
North Salem.....	14,290	1,331,091	1,039,044	330,081
Ossining.....	6,520	9,581,501	8,001,630	914,174
Pelham	780	2,046,935	2,261,832	21,600
Poundridge	12,960	351,530	383,987	27,863
Rye	6,700	12,495,321	12,107,501	849,400
Scarsdale	4,125	1,539,395	1,491,735	160,350
Somers	19,713	1,282,747	967,611	144,400

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.—(Continued).

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
White Plains.	3,609	\$7,062,860	\$7,107,233	\$2,072,920
Yonkers.	8,105	83,478,245	42,044,534	3,125,210
Yorktown.	23,828	1,478,335	1,349,277	206,170
Total	242,840	\$168,536,470	\$168,536,470	\$17,933,719

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Bedford.....	\$519,300	\$3,149,838	\$11,491 96	\$8,151 95
Cortlandt.....	1,087,100	7,880,020	22,218 48	20,393 92
Eastchester.....	109,595	8,765,810	19,189 71	9,686 38
Greenburgh.....	5,117,781	27,504,076	31,470 69	70,485 29
Harrison.....	205,720	3,538,880	10,163 95	9,069 16
Lewisboro.....	68,750	858,808	3,912 54	2,323 65
Mamaroneck.....	354,375	7,117,130	15,968 32	18,306 61
Mt. Pleasant.....	456,398	8,839,942	18,431 05	22,628 68
Mt. Vernon.....	1,366,170	20,131,270	272,171 24	51,316 81
New Castle.....	246,885	1,736,483	6,123 38	4,493 99
New Rochelle.....	490,900	16,648,501	313,316 02	42,497 77
North Castle.....	58,677	802,939	5,976 69	2,057 71
North Salem.....	330,081	1,869,125	3,144 72	3,543 37
Ossining.....	914,174	8,915,794	18,320 99	22,848 69
Pelham.....	21,600	2,283,432	9,992 75	5,878 42
Poundridge.....	27,863	311,850	2,380 21	807 09
Rye.....	849,400	12,956,901	38,884 80	33,327 60
Scarsdale.....	160,850	1,652,085	4,184 84	4,249 48
Somers.....	144,400	1,112,011	1,123 38	2,877 95

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
White Plains	\$2,072,920	\$9,180,153	\$7,352 34	\$93,526 17
Yonkers	3,125,210	45,169,744	664,252 63	115,142 60
Yorktown	206,170	1,555,447	1,407 53	4,025 58
Total	\$17,938,719	\$186,470,189	\$1,476,378 22	\$477,532 87

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also steamships and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Bedford.....	\$2,039 17	\$4,683 08	\$26,366 16	{ .0056 .0095 .00551
Cortlandt.....	5,101 43	11,715 75	59,429 58	{ .008586 .00575 .008826 .01033
Eastchester.....	2,437 88	5,598 88	36,862 85	{ .0145 .01281 .01185
Greenburgh.....	17,805 79	40,892 14	160,653 91	{ .004845 .00763
Harrison.....	2,291 03	5,261 49	26,785 63	.0102
Lewisboro.....	555 99	1,276 85	7,968 03	.007851
Mamaroneck.....	4,607 54	10,581 51	49,468 98	{ .004872 .005772 .00745 .0086
Mt. Pleasant.....	5,716 39	13,128 06	59,904 18	{ .00631 .00807
Mt. Vernon.....	13,032 74	29,930 51	366,451 80	.01553
New Castle.....	1,124 15	2,581 67	14,323 19	{ .005466 .00839

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purpose es- tates, excepting and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
New Rochelle	\$10,778 04	\$24,752 48	\$391,344 26	.025
North Castle	519 82	1,198 79	9,748 01	.00969
North Salem	886 36	2,035 57	9,610 02	.005855
Ossining	5,771 97	13,255 71	55,197 86	.007305
Pelham	1,478 27	3,394 93	20,739 37	.0045527
Poundridge	201 89	463 65	3,852 84	.0059717
Rye	8,388 13	19,263 88	99,864 41	.00897
Scarsdale	1,069 54	2,456 27	11,910 13	.01437
Somers	719 91	1,653 30	6,374 54	.00955
White Plains	5,943 12	13,648 73	50,470 36	.010155
Yonkers	29,342 32	67,156 86	875,794 41	.00578
Yorktown	1,006 98	2,312 59	8,752 68	.00898
Total	\$120,718 46	\$277,237 65	\$2,351,367 20	.00701
				.023939
				.0052
			

The rate of tax on \$1 valuation in the town of Bedford,	of .0095,	applies to that part of the town outside the village of Mount Kisco.
The rate of tax on \$1 valuation in the town of Bedford,	of .0056,	applies to that part of the town inside the village of Mount Kisco.
The rate of tax on \$1 valuation in the town of Cortlandt,	of .00551,	applies to that part of the town inside the village of Peekskill.
The rate of tax on \$1 valuation in the town of Cortlandt,	of .00575,	applies to that part of the town inside the village of Croton.
The rate of tax on \$1 valuation in the town of Cortlandt,	of .00858-6,	applies to that part of the town outside the village and Croton fire district.
The rate of tax on \$1 valuation in the town of Cortlandt,	of .00838-6,	applies to that part of the town inside the Croton fire district.
The rate of tax on \$1 valuation in the town of Eastchester,	of .01033,	applies to that part of the town inside the village of Bronxville.
The rate of tax on \$1 valuation in the town of Eastchester,	of .01186,	applies to that part of the town inside fire and lighting district No. 1.
The rate of tax on \$1 valuation in the town of Eastchester,	of .00763,	applies to that part of the town inside fire and lighting district No. 2.
The rate of tax on \$1 valuation in the town of Eastchester,	of .01145,	applies to that part of the town outside lighting districts and village of Bronxville.
The rate of tax on \$1 valuation in the town of Greenburgh,	of .004845,	applies to that part of the town outside the village.
The rate of tax on \$1 valuation in the town of Greenburgh,	of .00762,	applies to that part of the town inside the village of Larchmont.
The rate of tax on \$1 valuation in the town of Mamaroneck,	of .001372,	applies to that part of the town inside the village of Mamaroneck.
The rate of tax on \$1 valuation in the town of Mamaroneck,	of .00572,	applies to that part of the town inside fire and light district.
The rate of tax on \$1 valuation in the town of Mamaroneck,	of .0096,	applies to that part of the town outside fire and light districts and the village.
The rate of tax on \$1 valuation in the town of Mamaroneck,	of .00745,	applies to that part of the town outside the village.
The rate of tax on \$1 valuation in the town of Mount Pleasant,	of .00631,	applies to that part of the town inside the village.
The rate of tax on \$1 valuation in the town of Mount Pleasant,	of .005496,	applies to that part of the town outside the village of Mount Kisco.
The rate of tax on \$1 valuation in the town of New Castle,	of .00339,	applies to that part of the town inside the village of Mount Kisco.
The rate of tax on \$1 valuation in the town of North Salem,	of .007305,	applies to that part of the town inside Croton Falls lighting district.
The rate of tax on \$1 valuation in the town of North Salem,	of .004355,	applies to that part of the town inside Croton Falls lighting district.
The rate of tax on \$1 valuation in the town of Ossining,	of .0046527,	applies to that part of the town inside the village of Sing Sing.
The rate of tax on \$1 valuation in the town of Ossining,	of .0059717,	applies to that part of the town outside the village of Sing Sing.
The rate of tax on \$1 valuation in the town of Pelham,	of .00957,	applies to that part of the town inside the village of Pelham Manor.
The rate of tax on \$1 valuation in the town of Pelham,	of .00955,	applies to that part of the town outside the village.
The rate of tax on \$1 valuation in the town of Pelham,	of .01437,	applies to that part of the town inside the village.
The rate of tax on \$1 valuation in the town of Pelham,	of .00373,	applies to that part of the town outside the village.
The rate of tax on \$1 valuation in the town of Eya,	of .00988,	applies to that part of the town inside the village of White Plains.
The rate of tax on \$1 valuation in the town of Eya,	of .00318,	applies to that part of the town outside the village of White Plains.
The rate of tax on \$1 valuation in the town of White Plains,	of .00701,	applies to that part of the town outside the village of White Plains.

I, Edwin R. Hopkins, Clerk of the Board of Supervisors of the county of Westchester, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1889.

EDWIN R. HOPKINS, Clerk.

P. O. Address, White Plains, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Wyoming, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Arcade	29,440	\$954,982	\$756,892	\$189,393
Attica	22,500	1,283,199	1,202,751	278,675
Bennington	33,900	683,997	735,534	79,034
Castile	22,800	1,320,841	1,316,218	193,850
Covington	15,840	550,648	567,336	46,750
Eagle	22,400	558,725	451,199	15,850
Gainesville	22,500	968,414	1,009,190	74,634
Genesee Falls	9,500	369,539	367,100	21,000
Java	29,750	663,245	754,223	110,675
Middlebury	22,440	778,732	914,412	69,385
Orangeville	22,825	389,637	411,151	53,650
Perry	22,300	1,518,602	1,374,954	810,470
Pike	19,700	568,882	584,689	42,130
Sheldon	29,820	706,712	659,444	94,580
Warsaw	22,440	1,695,422	1,782,101	252,355
Wethersfield	22,540	337,495	461,878	67,950
Total	370,195	\$13,349,072	\$13,349,072	\$1,850,371

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.— (Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized, aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Arcade.....	\$139,393	\$896,285	\$4,085 31	\$1,875 19
Attica.....	278,675	1,481,426	4,929 30	3,099 41
Bennington.....	79,024	814,558	2,460 78	1,704 21
Castile.....	193,850	1,510,068	3,331 29	3,159 34
Covington.....	46,750	614,086	4,698 07	1,284 78
Eagle.....	15,850	467,049	3,386 06	977 15
Gainesville.....	74,684	1,083,824	4,555 87	2,267 55
Genesee Falls.....	21,000	388,100	916 12	811 98
Java.....	110,675	864,898	3,241 84	1,809 53
Middlebury.....	69,885	983,797	4,170 07	2,058 28
Orangeville.....	53,650	464,801	846 19	972 45
Perry.....	310,470	1,685,424	5,558 98	3,526 21
Pike.....	42,130	626,819	1,741 24	1,311 42
Sheldon.....	94,580	754,024	1,838 78	1,577 55
Warsaw.....	252,355	2,024,456	9,241 14	4,256 45
Wethersfield.....	67,950	529,828	758 81	1,108 50
Total.....	\$1,850,371	\$15,199,443	\$55,104 85	\$31,800 00

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes; also stenographers and above inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Arcade	\$697 41	\$1,496 11	\$8,154 03	.00745
Attica	1,152 72	2,472 84	11,654 27	.00746
Bennington ..	683 82	1,359 69	6,158 50	.00807
Castile	1,175 00	2,520 65	10,086 28	.00666
Covington	477 83	1,025 05	7,485 73	.01253
Eagle	363 42	779 61	5,456 24	.00950
Gainesville ..	843 84	1,809 15	9,475 91	.00908
Genesee Falls ..	301 93	647 88	2,677 91	.00686
Java	672 99	1,443 71	7,168 07	.00926
Middlebury ..	765 51	1,642 19	8,636 05	.01018
Orangeville ..	361 66	775 86	2,956 16	.00667
Perry	1,311 46	2,813 36	13,305 01	.00732
Pike	487 74	1,046 31	4,586 71	.00751
Sheldon	586 72	1,258 64	4,761 69	.00594
Warsaw	1,582 03	3,395 98	15,476 60	.00949
Wethersfield ..	412 26	884 41	3,163 98	.00780
Total	\$11,826 89	\$25,371 39	\$124,103 13	.....

I, Edwin J. Wheeler, Clerk of the Board of Supervisors of the county of Wyoming, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

EDWIN J. WHEELER, Clerk.

P. O. address, Billim, N. Y.

Statement of the aggregate valuations of real and personal estate and amount of taxes levied in the several towns and wards in the county of Yates, as corrected by the Board of Supervisors at their annual meeting in the year 1899.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.
Barrington.....	22, 114	\$660, 355	\$515, 374	\$27, 300
Benton.....	25, 258	1, 460, 180	1, 352, 347	107, 858
Italy.....	24, 634	459, 240	395, 430	9, 600
Jerusalem.....	35, 860	1, 315, 120	1, 438, 385	32, 750
Middlesex.....	18, 802	603, 250	516, 749	15, 050
Milo.....	22, 964	2, 841, 785	3, 009, 387	319, 360
Potter.....	28, 000	753, 900	748, 952	79, 400
Starkey.....	19, 690	1, 361, 520	1, 398, 488	256, 537
Torrey.....	13, 754	652, 985	793, 223	30, 150
Total	206, 076	\$10, 108, 335	\$10, 108, 335	\$873, 005

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.—(Continued).

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.	Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.
Barrington	\$27,300	\$542,674	\$2,042 46	\$1,254 30
Benton	107,858	1,460,205	1,862 18	3,375 05
Italy	9,600	346,030	1,067 27	797 48
Jerusalem	32,750	1,471,135	5,938 46	3,400 32
Middlesex	15,050	531,799	4,489 74	1,229 16
Milo	319,860	3,328,747	9,518 46	7,693 93
Potter	79,400	828,352	4,172 66	1,914 62
Starkey	266,537	1,655,025	4,349 03	3,825 36
Torrey	30,150	823,873	649 70	1,903 10
Total	\$878,005	\$10,986,340	\$34,089 96	\$25,393 31

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.—(Concluded).

CITIES AND TOWNS.	Amount of State tax for schools.	Amount of State taxes for canal and general purposes, also stenographers, and shore inspec- tors' tax, if any.	Aggregate taxation.	Rate of tax on \$1 valuation.
Barrington	\$424 43	\$909 57	\$4,680 76	.0057341
Benton	1,142 02	2,447 43	8,826 68	.0056291
Italy	269 85	578 30	2,712 90	.0057864
Jerusalem	1,150 57	2,465 74	12,955 09	.0096115
Middlesex	415 91	891 34	7,026 15	.0113636
Milo	2,603 40	6,579 26	25,395 05	.0080335
Potter	647 85	1,388 39	8,123 52	.0097486
Starkey	1,294 38	2,773 96	12,242 72	.0075663
Torrey	643 95	1,380 05	4,576 80	.0066997
Total	\$8,592 36	\$18,414 04	\$86,489 67	.....

I, H. C. Underwood, Clerk of the Board of Supervisors of the county of Yates, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1899.

H. C. UNDERWOOD, Clerk.
P. O. address, Rushville, N. Y.

COUNTY.	Acres of land.	Assessed value of real estate, including village property and real estate of corporations.	Equalized value of real estate, including village property and real estate of corporations.	Total assessed value of personal property.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes.
Albany.....	801,841	\$91,066,799	\$91,066,799	\$9,562,340	\$659,350	\$9,908,590
Allegany.....	639,476	13,606,866	13,606,866	2,031,784	.....	2,031,784
Broome.....	434,888	31,713,446	31,713,446	3,221,588	100,000	3,121,588
Cattaraugus.....	802,122	22,893,027	22,893,027	2,260,516	.....	2,260,516
Cayuga.....	415,102	30,235,317	30,235,317	3,299,142	.....	3,299,142
Chautauqua.....	656,538	35,121,486	35,121,466	3,266,215	.....	3,266,215
Chemung.....	246,345	23,121,547	23,121,547	1,714,518	310,000	1,404,618
Chenango.....	548,133	14,615,486	14,615,486	2,247,254	.....	2,247,254
Clinton.....	591,168	6,038,314	6,038,314	792,008	.....	792,008
Columbia.....	393,656	22,192,934	22,192,934	2,914,328	.....	2,914,328
Cortland.....	814,466	12,490,966	12,490,966	1,403,127	.....	1,403,127
Delaware.....	676,568	13,099,517	13,099,517	1,759,589	.....	1,759,589
Dutchess.....	478,468	40,628,108	40,628,08	5,707,071	30,000	5,677,071
Erie.....	611,114	266,965,544	266,965,544	13,835,199	2,785,000	11,110,199
Essex.....	1,152,188	9,833,697	9,833,697	1,003,373	.....	1,003,373
Franklin.....	1,026,791	9,850,308	9,850,308	1,142,449	.....	1,142,449
Fulton.....	807,114	14,389,650	12,389,650	1,696,342	41,500	1,654,842
Genesee.....	309,799	19,912,826	19,912,826	3,056,595	75,000	2,981,595
Greene.....	374,508	11,820,751	11,820,751	1,609,040	.....	1,609,040
Hamilton.....	1,085,690	3,244,790	3,244,790	29,929	.....	29,929
Herkimer.....	899,856	23,550,455	23,550,455	2,727,137	.....	2,727,137
Jefferson.....	741,356	32,605,286	32,605,286	4,374,148	266,300	4,007,848
Lewis.....	786,739	8,846,653	8,846,653	1,331,377	.....	1,331,377
Livingston.....	384,871	25,194,952	25,194,952	3,013,228	.....	3,013,228
Madison.....	368,546	18,049,909	18,049,909	2,063,204	.....	2,063,204
Monroe.....	399,009	137,058,462	137,058,462	10,217,432	608,800	9,613,632
Montgomery.....	327,913	24,752,427	24,752,427	2,955,576	86,000	2,919,576
Nassau.....	.....	21,176,703	21,176,703	1,536,260	.....	1,536,260
New York City.....	.....	.....	.....	.....	.....	.....
New York.....	.....	2,178,605,905	2,178,605,905	490,482,930	80,801,403	409,681,527
Kings.....	.....	609,822,267	609,822,267	45,270,713	3,030,630	42,240,083
Queens.....	.....	103,752,600	103,752,600	6,314,032	1,751,849	4,562,183
Richmond.....	.....	40,264,692	40,264,692	3,838,890	436,100	3,402,790
Niagara.....	294,831	41,356,213	41,356,213	2,295,649	.....	2,295,649
Oneida.....	723,437	56,815,559	56,815,559	13,163,598	.....	13,163,598
Onondaga.....	452,590	103,248,852	103,248,852	13,134,626	749,354	14,375,272
Ontario.....	591,105	26,535,284	26,535,284	3,104,767	.....	3,104,767
Orange.....	478,421	35,891,904	35,891,904	4,263,747	241,850	4,021,897
Orleans.....	240,396	14,629,195	14,629,195	1,560,464	.....	1,560,464
Oswego.....	576,914	24,586,324	24,586,324	2,613,402	.....	2,613,402
Otsego.....	607,301	19,318,209	19,318,209	2,399,325	.....	2,399,325
Putnam.....	128,910	6,912,900	6,912,900	1,243,990	.....	1,243,990
Rensselaer.....	389,935	71,302,308	71,302,308	7,351,432	\$130,000	7,421,432
Rockland.....	100,471	16,810,370	16,810,370	932,172	10,000	922,172
St. Lawrence.....	1,672,013	34,811,770	34,811,770	3,935,965	169,500	3,799,465
Saratoga.....	496,807	23,508,405	23,508,405	1,761,368	.....	1,761,368
Schenectady.....	116,726	16,362,792	16,362,792	1,781,182	.....	1,781,182
Schoharie.....	571,945	10,946,022	10,946,022	1,562,774	.....	1,562,774
Schuyler.....	201,872	6,023,823	6,023,823	683,313	.....	683,313
Seneca.....	199,354	13,902,401	13,902,401	1,816,969	.....	1,816,969
Steuben.....	832,299	32,083,340	32,083,340	2,621,322	.....	2,621,322
Suffolk.....	482,166	45,147,909	45,147,909	3,680,732	.....	3,680,732
Sullivan.....	603,894	5,573,909	5,573,909	275,883	.....	275,883
Tioga.....	313,646	12,274,552	12,274,552	1,380,058	.....	1,380,058
Tompkins.....	292,794	15,683,902	15,683,902	1,942,331	.....	1,942,331
Ulster.....	663,331	26,665,270	26,665,270	2,492,425	285,000	2,607,425
Warren.....	498,672	7,425,923	7,425,923	1,863,405	795,000	1,068,605
Washington.....	488,609	16,739,069	16,739,069	2,335,957	.....	2,335,957
Wayne.....	350,308	22,465,327	22,465,327	2,356,400	.....	2,356,400
Westchester.....	242,840	168,536,470	168,536,470	17,933,719	.....	17,933,719
Wyoming.....	370,195	13,349,072	13,349,072	1,850,371	.....	1,850,371
Yates.....	206,076	10,108,335	10,108,335	878,005	.....	878,005
Total.....	28,133,271	\$4,811,593,039	\$4,811,593,039	\$742,959,239	\$98,349,536	\$649,709,693

lation.

Equalized aggregate valuation, real and personal.	Amount of town taxes.	Amount of county taxes.	Amount of State tax for schools.	Amount of State taxes for canal and general pur- poses, also stenogra- phers and shore inspec- tors' tax, if any.	Amount of State tax for State care of insane.	Aggregate taxation.
\$99,970,389	\$1,140,196 58	\$411,888 48	\$78,434 38	\$156,907 46	.....	\$1,782,426 90
15,640,850	6,998 87	46,679 45	12,104 55	26,976 76	.....	153,759 67
94,835,094	87,836 32	134,114 87	26,693 35	57,650 26	.....	804,294 80
25,153,643	78,646 77	75,902 17	18,440 16	39,637 70	.....	212,646 77
83,534,759	118,552 04	61,732 69	26,714 25	54,932 78	.....	260,981 76
58,387,701	93,750 69	63,202 47	24,967 39	53,957 01	.....	235,877 56
24,526,165	83,918 18	82,562 19	19,786 78	42,651 03	.....	228,918 18
16,862,740	96,568 94	50,597 56	13,350 43	28,816 77	.....	191,333 70
6,830,817	66,100 44	62,665 65	6,983 64	14,838 17	.....	150,587 90
25,107,762	58,624 69	115,593 43	18,634 69	39,813 19	.....	232,696 00
13,894,118	68,178 26	32,607 91	9,823 26	21,298 88	.....	181,908 31
14,859,106	113,394 83	51,599 86	11,232 64	24,268 75	.....	200,295 58
46,305,179	89,069 36	100,230 28	37,196 53	83,863 16	.....	810,359 33
276,073,763	107,491 03	640,340 90	284,252 87	501,900 04	.....	1,483,974 54
10,837,372	78,428 87	45,913 84	7,371 47	16,345 76	.....	145,157 14
10,992,737	57,926 48	58,263 61	8,433 79	18,089 19	.....	143,728 07
14,044,492	26,600 94	23,620 45	11,042 87	23,620 45	.....	117,180 73
22,894,421	38,346 36	31,173 77	18,157 66	38,936 14	.....	121,613 93
13,429,791	39,212 82	80,048 60	10,697 89	22,810 82	.....	152,770 13
8,274,719	45,044 03	21,284 87	1,957 11	4,216 10	.....	72,502 11
26,277,592	75,949 04	91,553 76	17,257 02	37,451 05	.....	222,210 29
36,618,329	63,591 76	73,419 37	25,364 51	54,857 39	.....	217,238 08
10,168,080	40,111 61	35,000 00	7,497 86	16,185 98	.....	98,795 45
26,208,175	56,413 02	73,431 64	21,194 23	45,352 14	.....	196,291 03
89,053,113	83,577 58	60,669 45	17,301 00	37,041 81	.....	198,489 34
146,672,994	136,752 79	380,206 37	108,533 82	226,811 84	.....	799,608 32
27,672,903	65,837 81	71,931 55	22,486 54	43,081 76	.....	306,357 31
22,712,963	111,462 25	237,748 95	18,495 79	41,440 84	.....	409,147 83
2,598,287,432	51,817,054 21	\$2,223,934 50 \$5,380,269 30 \$1,019,422 33 \$132,629 99 \$25,592 91 \$990,092 49	918,086 51	979,818 09	1,844,761 99	64,758,424 60
653,062,350	12,696,673 06	\$25,592 91 \$990,092 49	504,895 68	815,898 32	486,881 55	15,157,400 93
108,314,783	2,136,807 35	\$54,890 00 \$112,859 10	63,869 93	42,954 44	61,588 84	5,330,705 98
43,685,432	856,215 43	\$129,944 35 \$197,242 82	34,867 59	15,538 82	23,497 82	1,047,359 26
43,651,862	74,160 52	\$228,160 15 \$93,319 81	29,761 85	64,097 58	.....	297,964 39
69,979,158	197,242 82	\$110,000 00 \$4,332 65	51,738 35	111,733 81	.....	603,114 63
117,624,154	87,779 52	\$228,160 15 \$93,319 81	78,599 36	170,138 55	.....	564,677 58
20,639,311	61,994 97	\$110,000 00 \$4,332 65	22,968 68	49,124 65	.....	227,386 11
89,913,801	140,738 06	\$110,000 00 \$4,332 65	33,377 39	74,950 19	.....	359,065 64
16,189,959	52,446 06	\$110,000 00 \$4,332 65	12,110 01	26,032 20	.....	144,920 92
27,199,726	174,895 07	\$110,000 00 \$4,332 65	21,886 29	46,053 18	.....	361,513 43
22,277,734	63,314 07	\$110,000 00 \$4,332 65	17,888 60	38,612 48	.....	178,669 85
8,156,490	25,973 40	\$110,000 00 \$4,332 65	6,295 59	14,270 96	.....	75,797 52
78,724,211	97,540 07	\$110,000 00 \$4,332 65	58,143 54	124,231 60	.....	544,826 32
17,733,042	61,414 49	\$110,000 00 \$4,332 65	12,833 84	29,288 42	.....	221,837 46
85,601,235	133,186 05	\$110,000 00 \$4,332 65	26,109 09	56,093 80	.....	292,752 12
25,269,770	118,211 36	\$110,000 00 \$4,332 65	20,814 55	43,405 45	.....	307,678 22
15,143,974	179,435 47	\$110,000 00 \$4,332 65	13,555 55	28,963 67	.....	806,493 29
12,508,796	41,498 74	\$110,000 00 \$4,332 65	9,140 49	19,540 63	.....	97,179 85
6,707,036	25,305 81	\$110,000 00 \$4,332 65	5,233 54	11,291 85	.....	60,305 81
15,718,470	54,587 65	\$110,000 00 \$4,332 65	11,860 18	25,376 83	.....	131,984 44
34,654,662	89,409 82	\$110,000 00 \$4,332 65	24,324 70	52,129 32	.....	267,225 55
48,828,641	144,565 38	\$110,000 00 \$4,332 65	34,062 05	77,661 73	.....	353,946 44
5,849,592	76,526 95	\$110,000 00 \$4,332 65	4,780 13	10,200 51	.....	136,353 08
13,654,510	57,694 71	\$110,000 00 \$4,332 65	10,445 98	22,570 16	.....	126,872 49
17,627,133	67,828 76	\$110,000 00 \$4,332 65	13,175 75	28,494 36	.....	151,667 84
39,372,595	256,115 62	\$110,000 00 \$4,332 65	22,889 35	48,857 67	.....	331,208 65
5,494,328	43,697 81	\$110,000 00 \$4,332 65	6,167 77	13,237 26	.....	108,425 74
19,340,116	84,875 31	\$110,000 00 \$4,332 65	14,883 91	31,658 10	.....	176,617 52
34,721,727	103,023 77	\$110,000 00 \$4,332 65	30,199 39	43,112 00	.....	217,392 05
186,470,189	1,476,378 22	\$110,000 00 \$4,332 65	120,718 46	277,827 65	.....	2,351,867 20
15,199,443	55,104 85	\$110,000 00 \$4,332 65	11,826 89	25,871 39	.....	124,103 13
10,966,340	34,089 96	\$110,000 00 \$4,332 65	8,592 36	18,414 04	.....	86,489 67
\$5,452,302,754	\$74,743,822 40	\$17,011,199 76	\$4,054,969 27	\$4,713,725 18	\$2,416,229 72	\$102,940,006 38

* County Taxes.

+ Deficiency.

Statement of assessed real and personal property for 1899, with percentage of personal to total assessment for the years 1870, 1895, 1897, 1898 and 1899.

COUNTIES.	Assessed real, 1899.	Assessed personal, 1899.	Percent- age of personal to total, 1899.	Percent- age of personal to total, 1898.	Percent- age of personal to total, 1897.	Percent- age of personal to total, 1895.	Percent- age of personal to total, 1870.
Albany.....	\$91,066,799	\$9,562,540	9.5	9.7	12	8.3	17.8
Allegany.....	13,608,846	2,031,784	12.9	13.1	14	10.5	10
Broome.....	31,713,446	3,221,588	9	9.4	9.9	8.3	10
Cattaraugus.....	22,893,027	2,260,616	8.9	9.1	10.1	9	7.4
Chautauque.....	30,235,817	3,299,442	9.8	10.4	11.6	11	20
Chemung.....	35,121,486	3,266,315	8.5	8.9	9.5	8.7	11
Chenango.....	23,121,547	1,714,618	6.9	7.2	8.1	7	14
Clinton.....	14,615,496	2,247,354	18	18.8	14.6	10	13
Columbia.....	6,036,814	792,008	11.5	13.4	15.3	10	11
Cortland.....	22,192,934	2,914,426	11.6	11.8	12.7	12	23
Delaware.....	12,490,986	1,403,127	10	11	11.5	8	14
Dutchess.....	13,099,517	1,759,589	11.8	13.4	14.4	9.5	11
Dutchess.....	40,628,108	5,707,071	12	12.6	13.2	11	29
Erie.....	266,965,564	13,835,199	4.9	6	6.5	5.8	22
Essex.....	9,833,697	1,003,875	9	9.8	10.8	7.7	8.7
Franklin.....	9,850,808	1,142,449	10	12.1	13.1	10	13
Fulton.....	12,389,650	1,696,342	12	13.1	15.7	7.7	.....
Genesee.....	19,912,826	3,056,595	13	13.4	14.3	11.5	17
Greene.....	11,820,751	1,609,040	11.9	13.9	14.9	10	16
Hamilton.....	3,244,790	29,929	9	1.3	3.1	1	1.4
Herkimer.....	23,650,456	2,737,187	10	11.1	12.7	9	15
Jefferson.....	32,605,386	4,274,148	11.5	12.2	12.8	11	17
Kings.....	609,822,967	45,270,713	6.9	5.5	5.5	4	8
Lewis.....	8,846,453	1,321,377	12.9	14.2	14.8	8	9
Livingston.....	23,194,952	3,013,223	11	12	12.6	12	14
Madison.....	18,049,909	2,003,304	6.6	11.1	12.2	8	17
Monroe.....	137,058,462	10,217,432	6.9	8.8	5.4	5.3	10
Montgomery.....	24,752,427	2,955,576	10.7	10.7	12.5	11	6.4
Nassau.....	21,176,703	1,536,360	6.7	7.3	.....	.....	.....
New York.....	2,178,605,905	490,482,030	18	21.5	17.6	19	29
Niagara.....	41,356,313	2,295,649	5	5.7	7.5	7.7	14
Oneida.....	56,815,559	13,163,598	18.8	18.8	18.6	9	13
Onondaga.....	103,248,684	15,134,626	12.7	11.9	14.3	6	14
Ontario.....	26,535,384	3,104,027	10	11.8	11.1	10	17
Orange.....	35,891,944	4,263,747	10.6	11.3	13	10.7	21
Orleans.....	14,629,495	1,560,464	9.6	10.3	10.3	8.9	11
Oswego.....	24,586,334	2,612,402	9.6	10.6	12.2	5.3	10.5
Otsego.....	19,378,309	2,899,525	13	13.7	15	10	14
Putnam.....	6,912,700	1,243,990	15	17.2	18.9	11	19
Queens.....	103,752,600	6,314,032	5.7	2.4	3.9	3.8	24
Rensselaer.....	71,802,806	7,551,432	9.5	10.2	10.6	9	25
Richmond.....	40,264,692	3,838,890	8.7	6.2	6.2	6	9.5
Rockland.....	16,810,870	932,172	5	5.8	7.4	5	18
Saratoga.....	23,508,405	1,761,365	6.9	7.6	9.4	6	21
Schenectady.....	16,362,792	1,781,182	9.8	8.8	9.1	8	10
Schoharie.....	10,946,022	1,562,774	12.5	12.8	12.4	10	12
Schuyler.....	6,023,323	638,213	10	10.4	10.6	8.9	.....
Seneca.....	13,902,401	1,816,069	11.5	12.7	13.4	11	13
St. Lawrence.....	34,811,770	3,968,965	10	10.6	11.1	8.2	11
Steuben.....	32,033,340	2,621,322	7.5	7.9	8.4	7.6	17
Suffolk.....	45,147,909	3,680,732	7.5	8.3	10.7	9	11
Sullivan.....	5,573,909	275,683	4.7	5.3	7.1	2.4	6
Tioga.....	12,274,352	1,380,058	10	10.8	11.5	6.5	14
Tompkins.....	15,683,902	1,943,331	11	11.4	11.7	10	18
Ulster.....	26,665,370	2,892,425	9.7	10.4	10.2	8.7	18.5
Warren.....	7,425,923	1,863,605	20	17.4	20.6	20	18.5
Washington.....	16,782,059	2,538,067	13	14.3	15	16	21
Wayne.....	22,465,327	2,356,400	9	9.5	9.8	9	11
Westchester.....	168,556,470	17,933,719	9.6	10.6	12.5	8.3	15
Wyoming.....	13,849,072	1,830,371	12	11.5	12	10	13
Yates.....	10,108,835	878,005	7.9	7.8	9.1	9	11
Total.....	\$4,811,593,059	\$742,959,229	13	14.6	12.9	12.4	22

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899.

ALBANY COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Albany (city).....	.108	.16	.127	.13
Canboos.....	.074	.10	.155	.10
Watervliet.....	.014	.08	.081	.08
Berne.....	.016	.04	.025	.025
Bethlehem.....	.012	.07	.04	.025
Coeymans.....	.094	.12	.09	.08
Colonie.....	.062	.11	.074	.08
Green Island.....	.005	.03	.028	.017
Guilderland.....	.083	.10	.073	.057
Knox.....	.022	.12	.069	.05
New Scotland.....	.109	.12	.089	.086
Rensselaerville.....	.085	.10	.093	.087
Westerlo.....	.054	.12	.063	.04
County.....	.09	.13	.108	.15

ALLEGANY COUNTY.

Alfred.....	.035	.11	.132	.11
Allen.....	.015	.036	.04	.036
Alma.....	.009	.10	.051	.03
Almond.....	.025	.064	.085	.07
Amity.....	.114	.14	.135	.19
Andover.....	.079	.079	.096	.09
Angelica.....	.143	.25	.185	.15
Belfast.....	.084	.12	.125	.098
Birdsall.....	.013	.041	.059	.05
Bolivar.....	.113	.15	.133	.086
Burns.....	.076	.13	.089	.15
Canadaca.....	.074	.069	.038	.03
Centerville.....	.009	.018	.013	.018
Clarks ville.....	.042	.062	.049	.04
Conba.....	.209	.31	.27	.25
Friendship.....	.461	.44	.44	.45
Genesee.....	.068	.082	.058	.05
Granger.....	.029	.055	.051	.04
Grove.....	.002	.009	.009	.006
Hume.....	.075	.076	.085	.08
Independence.....	.05	.13	.104	.09
New Hudson.....	.099	.079	.164	.16
Rushford.....	.185	.18	.18	.16
Scio.....	.06	.13	.145	.13
Ward.....	.005	.029	.019	.014
Wellsville.....	.125	.34	.30	.29
West Almond.....	.020	.10	.08	.05
Willing.....	.031	.063	.072	.06
Wirt.....	.043	.044	.058	.056
County.....	.108	.16	.15	.148

BROOME COUNTY.

Binghamton (city).....	.109	.12	.117	.11
Barker.....	.021	.07	.056	.06
Binghamton (town).....	-----	.02	.022	.016
Chenango.....	.107	.15	.138	.14
Colesville.....	.045	.10	.097	.075
Conklin.....	.013	.04	.038	.03
Dickinson.....	.188	.14	.226	.19
Fenton.....	.016	.04	.046	.026
Kirkwood.....	.008	.03	.028	.024
Lisle.....	.051	.11	.035	.096
Maine.....	.065	.13	.098	.09
Nanticoke.....	.134	.15	.135	.127
Sanford.....	.084	.10	.096	.08

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

BROOME COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Triangle.....	.047	.09	.072	.095
Union.....	.041	.98	.078	.07
Vestal.....	.024	.07	.054	.049
Windsor.....	.039	.10	.085	.07
County.....	.085	.109	.104	.10

CATTARAUGUS COUNTY.

Allegany.....	.038	.04	.034	.03
Ashford.....	.041	.067	.061	.06
Carrollton.....	.0017	.005	.001	.003
Cold Spring.....	.027	.049	.019	.05
Conewango.....	.128	.16	.146	.15
Dayton.....	.057	.067	.063	.07
East Otto.....	.095	.11	.102	.10
Elko.....	.05	.097	.06	.04
Ellicottville.....	.117	.14	.138	.13
Farmeraville.....	.038	.08	.052	.06
Franklinville.....	.785	.29	.331	.31
Freedom.....	.056	.075	.084	.088
Great Valley.....	.029	.04	.044	.028
Hinsdale.....	.026	.056	.049	.04
Humphrey.....	.011	.018	.011	.01
Ischua.....	.059	.082	.07	.08
Leon.....	.049	.046	.049	.09
Little Valley.....	.08	.079	.103	.098
Lyndon.....	.023	.049	.051	.039
Machias.....	.052	.077	.084	.076
Mansfield.....	.034	.079	.073	.07
Napoli.....	.029	.027	.013	.03
New Albion.....	.088	.10	.091	.07
Olean.....	.0049	.014	.007	.004
Olean (city).....	.14	.22	.18	.13
Otto.....	.13	.13	.111	.096
Perryburg.....	.10	.16	.168	.158
Persia.....	.14	.12	.103	.10
Portville.....	.017	.19	.142	.137
Randolph.....	.22	.35	.259	.326
Red House.....	.032	.035	.02	.02
Salamanca.....	.097	.126	.102	.10
South Valley.....	.024	.044	.031	.02
Yorkshire.....	.082	.095	.115	.115
County.....	.081	.11	.101	.098

CAYUGA COUNTY.

Auburn (city).....	.163	.14	.131	.117
Aurelius.....	.092	.13	.105	.09
Brutus.....	.113	.14	.122	.13
Cato.....	.02	.07	.068	.068
Conquest.....	.033	.06	.063	.055
Fleming.....	.061	.09	.074	.053
Genoa.....	.074	.08	.076	.07
Ira.....	.025	.07	.057	.048
Ledyard.....	.158	.18	.178	.19
Locke.....	.174	.18	.147	.15
Mentz.....	.085	.08	.056	.068
Montezuma.....	.010	.02	.02	.02
Moravia.....	.21	.30	.281	.30
Niles.....	.092	.089	.085	.079
Owasco.....	.087	.09	.095	.06

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

CAYUGA COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Scipio.....	.123	.17	.162	.14
Sempronius.....	.11	.27	.20	.19
Sennett.....	.067	.07	.066	.057
Springport.....	.071	.11	.106	.08
Sterling.....	.036	.07	.054	.048
Summer Hill.....	.032	.11	.091	.085
Throop.....	.097	.10	.064	.06
Venice.....	.13	.14	.128	.13
Victory.....	.059	.09	.087	.116
County.....	.115	.13	.117	.109

CHAUTAUQUE COUNTY.

Arkwright.....	.087	.082	.08	.076
Busti.....	.055	.048	.035	.028
Carroll.....	.116	.18	.166	.18
Charlotte.....	.048	.075	.077	.06
Chautauque.....	.088	.10	.093	.086
Cherry Creek.....	.077	.15	.10	.09
Clymer.....	.111	.15	.136	.129
Dunkirk (city).....	.09	.16	.122	.10
Ellery.....	.081	.12	.119	.11
Ellicott.....	.032	.038	.03	.03
Ellington.....	.116	.21	.178	.16
French Creek.....	.041	.043	.04	.04
Gerry.....	.078	.10	.106	.099
Hanover.....	.077	.089	.092	.096
Harmony.....	.129	.14	.14	.13
Jamestown (city).....	.154	.091	.084	.08
Kiantone.....	.029	.057	.08	.08
Mina.....	.088	.091	.083	.09
Poland.....	.032	.099	.094	.078
Pomfret.....	.14	.12	.115	.11
Portland.....	.084	.11	.121	.12
Ripley.....	.103	.10	.108	.11
Sheridan.....	.027	.052	.041	.04
Sherman.....	.124	.17	.154	.14
Stockton.....	.088	.092	.096	.11
Villanova.....	.108	.13	.125	.12
Westfield.....	.07	.13	.121	.12
County.....	.099	.10	.097	.09

CHEMUNG COUNTY.

Ashland.....	.017	.019	.042	.048
Baldwin.....	.024	.061	.055	.03
Big Flats.....	.017	.022	.03	.026
Catlin.....	.014	.04	.024	.02
Chemung.....	.012	.028	.025	.02
Elmira.....	.068	.066	.066	.058
Elmira (city).....	.112	.11	.101	.097
Erin.....	.003	.028	.009	.006
Horseheads.....	.0029	.017	.018	.01
Southport.....	.011	.019	.02	.02
Van Etten.....	.008	.046	.022	.018
Veteran.....	.013	.035	.028	.02
County.....	.08	.088	.078	.07

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

CHENANGO COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Afton.....	.027	.10	.098	.086
Bainbridge.....	.128	.31	.189	.16
Columbus.....	.055	.087	.065	.06
Coventry.....	.068	.14	.148	.13
German.....	.01	.022	.023	.08
Greene.....	.117	.19	.188	.18
Guilford.....	.092	.102	.128	.106
Lincklaen.....	.021	.077	.052	.035
McDonough.....	.037	.19	.117	.10
New Berlin.....	.178	.18	.18	.19
North Norwich.....	.019	.03	.032	.03
Norwich.....	.136	.22	.222	.21
Otselic.....	.042	.11	.105	.10
Oxford.....	.144	.24	.238	.218
Pharsalia.....	.031	.055	.052	.05
Pitohar.....	.068	.10	.106	.098
Plymouth.....	.037	.074	.073	.06
Preston.....	.08	.18	.166	.136
Sherburne.....	.218	.27	.242	.26
Smithville.....	.03	.072	.062	.050
Smyrna.....	.066	.098	.075	.08
County .....	.105	.18	.161	.15

CLINTON COUNTY.

Altona.....	.....	.04	.021	.01
Ausable.....	.318	.88	.386	.86
Beekmantown.....	.05	.04	.043	.038
Black Brook.....	.018	.056	.05	.04
Champlain.....	.103	.14	.126	.127
Chazy.....	.112	.07	.07	.06
Clinton.....	.043	.08	.073	.059
Dannemora.....	.....	.....	.064	.068
Ellenburgh.....	.018	.06	.039	.04
Moorea.....	.021	.015	.022	.02
Peru.....	.08	.09	.095	.078
Plattsburgh.....	.121	.87	.266	.02
Saranac.....	.03	.03	.073	.055
Schuyler Falls.....	.017	.25	.182	.119
County .....	.10	.18	.155	.13

COLUMBIA COUNTY.

Ancram.....	.068	.08	.061	.08
Austellitz.....	.03	.02	.018	.018
Canaan.....	.0077	.03	.031	.02
Chatham.....	.075	.09	.098	.09
Claverack.....	.085	.09	.067	.08
Clermont.....	.175	.17	.156	.17
Copake.....	.053	.10	.094	.079
Gallatin.....	.028	.04	.045	.04
Germanatown.....	.104	.07	.056	.040
Ghent.....	.06	.10	.076	.07
Greenport.....	.102	.10	.101	.09
Hillsdale.....	.114	.11	.105	.097
Hudson (city).....	.28	.24	.258	.27
Kinderhook.....	.381	.32	.307	.29
Livingston.....	.095	.10	.078	.067
New Lebanon.....	.245	.19	.079	.058
Stockport.....	.026	.03	.022	.02
Stuyvesant.....	.154	.18	.156	.14
Taghkanic.....	.147	.18	.156	.12
County .....	.141	.14	.137	.13

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

CORTLAND COUNTY

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Circleville .....	.11	.11	.10	.10
Cortlandville .....	.071	.13	.132	.12
Cuyler .....	.023	.056	.059	.048
Freeport .....	.018	.044	.051	.047
Harford .....	.085	.08	.082	.07
Homer .....	.108	.15	.139	.12
Lapeer .....	.026	.039	.043	.04
Marathon .....	.184	.21	.207	.19
Preble .....	.066	.13	.127	.11
Scott .....	.068	.12	.117	.10
Solon .....	.025	.029	.023	.02
Taylor .....	.086	.08	.08	.08
Truxton .....	.054	.066	.074	.058
Virgil .....	.073	.059	.059	.05
Willett .....	.07	.18	.176	.14
County .....	.063	.13	.123	.11

DELAWARE COUNTY.

Andes .....	.12	.23	.202	.198
Bovina .....	.232	.24	.227	.23
Colchester .....	.024	.036	.046	.039
Davenport .....	.125	.12	.114	.145
Delhi .....	.177	.19	.126	.135
Deposit .....	.031	.03	.033	.038
Franklin .....	.157	.21	.209	.198
Hamden .....	.098	.12	.101	.11
Hancock .....	.03	.075	.025	.23
Harpersfield .....	.086	.17	.125	.11
Kortright .....	.132	.24	.239	.26
Masonville .....	.035	.074	.065	.06
Meredith .....	.065	.10	.104	.106
Middletown .....	.119	.13	.096	.09
Roxbury .....	.122	.13	.167	.115
Sidney .....	.068	.21	.169	.19
Stamford .....	.193	.26	.271	.25
Tompkins .....	.027	.06	.05	.04
Walton .....	.11	.27	.208	.139
County .....	.102	.16	.141	.13

DUTCHESS COUNTY.

Amenia .....	.141	.15	.154	.19
Beekman .....	.082	.10	.104	.05
Clinton .....	.105	.10	.112	.09
Dover .....	.171	.19	.176	.16
East Fishkill .....	.036	.048	.043	.04
Fishkill .....	.128	.12	.116	.13
Hyde Park .....	.036	.14	.14	.126
La Grange .....	.092	.10	.096	.085
Millan .....	.094	.09	.079	.109
North East .....	.111	.14	.159	.155
Pawling .....	.227	.40	.377	.37
Pine Plains .....	.186	.28	.226	.21
Pleasant Valley .....	.185	.17	.159	.15
Poughkeepsie (town) .....	.078	.10	.086	.06
Poughkeepsie (city) .....	.171	.17	.163	.16
Red Hook .....	.159	.16	.158	.156
Rhinebeck .....	.139	.12	.132	.119
Stanford .....	.065	.10	.065	.06
Union Vale .....	.068	.065	.069	.09
Wappingers .....	.069	.10	.066	.09
Washington .....	.12	.14	.147	.14
County .....	.138	.15	.144	.14

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

ERIE COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Alden .....	.094	.019	.017	.01
Amherst .....	.099	.10	.113	.09
Cheektowaga .....	.029	.002	.002	.002
Clarence .....	.041	.06	.06	.05
Grand Island .....	.024	-----	.058	.06
Lancaster .....	.028	.06	.063	.047
Marilla .....	.075	.078	.092	.079
Newsted .....	.028	.049	.048	.047
Tonawanda .....	.045	.07	.025	.028
Aurora .....	.11	.11	.106	.086
Boston .....	.05	.08	.077	.15
Brandt .....	.085	.089	.087	.09
Colden .....	.04	.057	.029	.02
Collins .....	.132	.13	.126	.11
Concord .....	.09	.082	.074	.07
East Hamburg .....	.048	.056	.049	.037
Eden .....	.056	.062	.061	.049
Elma .....	.024	.031	.027	.027
Evans .....	.025	.023	.021	.02
Hamburg .....	.079	.07	.066	.07
Holland .....	.09	.24	.238	.23
North Collins .....	.084	.07	.101	.10
Sardina .....	.033	.077	.067	.068
Wales .....	.062	.078	.073	.05
West Seneca .....	.017	.053	.042	.025
Buffalo city .....	.059	.07	.066	.05
County .....	.058	.07	.064	.05

ESSEX COUNTY.

Chesterfield .....	.081	.10	.092	.085
Crown Point .....	.07	.13	.089	.07
Elisabethtown .....	.07	.16	.142	.096
Essex .....	.151	.26	.205	.217
Jay .....	.012	.08	.067	.058
Keene .....	.031	.03	.03	.019
Lewis .....	.031	.04	.046	.04
Minerva	-----	.006	-----	-----
Moriah .....	.128	.18	.17	.146
Nemecomb .....	.015	.013	.006	.013
North Elba .....	.005	.006	.003	.007
North Hudson	-----	.019	.01	.01
Schroon .....	.032	.056	.04	.035
St. Armand .....	.021	.037	.04	.027
Ticonderoga .....	.055	.10	.09	.08
Westport .....	.072	.12	.12	.109
Willsborough .....	.072	.08	.124	.24
Wilmington .....	.012	.015	-----	-----
County .....	.079	.12	.109	.10

FRANKLIN COUNTY.

Altamont	-----	.029	.028	.01
Bangor .....	.075	.18	.142	.13
Belmont .....	.005	.054	.054	.038
Bombay .....	.189	.21	.20	.17
Brandow .....	.067	.077	.069	.06
Brighton	-----	.016	.015	.014
Burke .....	.032	.12	.142	.11
Chateaugay .....	.076	.16	.185	.10
Constable .....	.04	.04	.036	.039

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

FRANKLIN COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Dickinson .....	.021	.06	.052	.058
Duane .....	.115	.004	.126	.11
Fort Covington .....	.04	.006	.002	.037
Franklin .....	.02	.087	.027	.218
Harrietstown .....	.256	.29	.258	.147
Malone .....	.091	.18	.177	.02
Moir .....	.037	.06	.028	.08
Santa Clara .....	.054	.08	.087	.076
Waverly .....	.047	.067	.058	
Westville				
County .....	.11	.15	.138	.115

FULTON COUNTY.

Bleecker .....	.02	.16	.089	.06
Broadalbin .....	.05	.087	.185	.189
Caroga .....	.02	.087	.044	.045
Ephratah .....	.03	.18	.156	.12
Johnstown .....	.003	.11	.081	.04
Mayfield .....	.06	.41	.098	.14
Northampton .....	.04	.14	.124	.13
Oppenheim .....	.078	.05	.05	.05
Perth .....	.084	.14	.107	.11
Stratford .....	.10	.21	.256	.22
Gloversville (city)				
Johnstown (city)				
County .....	.07	.19	.15	.136

GENESEE COUNTY.

Alabama .....	.044	.041	.089	.089
Alexander .....	.053	.047	.081	.03
Batavia .....	.259	.23	.234	.24
Bergen .....	.08	.11	.126	.11
Bethany .....	.152	.16	.151	.13
Byron .....	.051	.084	.077	.066
Darlen .....	.053	.082	.08	.067
Elba .....	.173	.21	.171	.14
Le Roy .....	.122	.25	.24	.23
Oakfield .....	.152	.092	.084	.087
Pavilion .....	.057	.072	.078	.08
Pembroke .....	.081	.14	.102	.078
Stafford .....	.06	.072	.071	.078
County .....	.126	.16	.155	.15

GREENE COUNTY.

Ashland .....	.218	.44	.369	.36
Athens .....	.045	.086	.031	.03
Cairo .....	.064	.11	.085	.08
Catskill .....	.192	.20	.202	.19
Coxsackie .....	.075	.23	.181	.16
Durham .....	.189	.18	.167	.125
Greenville .....	.052	.27	.141	.126
Halcott .....	.035	.15	.125	.08
Hunter .....	.026	.017	.018	.015
Jewett .....	.066	.067	.068	.055
Lexington .....	.129	.21	.172	.12

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

GREENE COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
New Baltimore .....	.016	.09	.058	.04
Prattsville .....	.116	.14	.131	.09
Windham .....	.085	.42	.418	.39
County .....	.16	.18	.15	.136

HAMILTON COUNTY.

Arietta .....	.....	.002	.....	.....
Benson .....	.....	.012	.....	.007
Hope .....	.0024	.047	.028	.....
Indian Lake .....	.0025	.011	.....	.....
Lake Pleasant .....	.004	.027	.006	.005
Long Lake .....	.0016	.039	.003	.003
Morehouse .....	.00018	.007	.004	.001
Wells .....	.019	.11	.11	.08
County .....	.036	.032	.014	.009

HERKIMER COUNTY.

Columbia .....	.055	.05	.04	.039
Danube .....	.066	.08	.065	.047
Fairfield .....	.075	.08	.076	.07
Frankfort .....	.024	.059	.045	.08
German Flats .....	.133	.28	.231	.24
Herkimer .....	.112	.125	.112	.09
Litchfield .....	.079	.13	.092	.10
Little Falls .....	.029	.05	.033	.038
Little Falls (city) .....	.195	.187	.144	.189
Manheim .....	.073	.11	.078	.05
Newport .....	.238	.806	.256	.29
Norway .....	.071	.079	.067	.05
Ohio .....	.068	.145	.108	.09
Russia .....	.189	.23	.222	.30
Salisbury .....	.065	.189	.117	.07
Schoeyler .....	.052	.62	.028	.08
Stark .....	.04	.085	.065	.036
Warren .....	.079	.25	.147	.18
Webb .....	.0053	.026	.022	.015
Wilmurt .....	.004	.012	.004	.005
Winfield .....	.184	.15	.136	.10
County .....	.107	.14	.128	.115

JEFFERSON COUNTY.

Adams .....	.228	.24	.223	.22
Alexandria .....	.035	.051	.042	.04
Antwerp .....	.048	.058	.059	.055
Brownville .....	.046	.046	.042	.04
Cape Vincent .....	.084	.11	.106	.09
Champion .....	.104	.12	.099	.08
Clayton .....	.082	.07	.07	.07
Ellisburg .....	.091	.14	.18	.11
Henderson .....	.187	.18	.188	.19
Hounsfield .....	.092	.10	.089	.095
Le Ray .....	.077	.07	.074	.099
Lorraine .....	.03	.063	.054	.04
Lynne .....	.04	.089	.083	.08
Orleans .....	.042	.045	.042	.039
Parmelia .....	.009	.018	.018	.03

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

JEFFERSON COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Philadelphia.....	.078	.09	.084	.088
Rodman.....	.173	.19	.163	.16
Rutland.....	.089	.10	.084	.08
Theresa.....	.048	.12	.131	.10
Watertown (town).....	.053	.061	.053	.045
Watertown (city).....	.299	.31	.31	.28
Wilna.....	.129	.18	.117	.11
Worth.....	.086	.068	.068	.068
County.....	.129	.14	.139	.13

KINGS COUNTY.

City of Brooklyn.....	.047	.06907
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LEWIS COUNTY.

Croghan.....	.02	.047	.088	.077
Denmark.....	.088	.11	.096	.09
Diana.....	.0089	.072	.058	.05
Greig.....	.017	.04	.045	.046
Harrisburg.....	.069	.14	.135	.09
High Market.....	.017	.046	.052	.047
Lewis.....	.018	.18	.106	.08
Loyden.....	.06	.20	.175	.177
Lowville.....	.192	.31	.367	.31
Lyonsdale.....	.005	.17	.058	.04
Martinsburg.....	.08	.11	.073	.06
Montague.....	.008	.042	.047	.08
New Bremen.....	.096	.301	.237	.18
Osecola.....	-----	.032	.032	.01
Pinckney.....	.046	.088	.067	.06
Turin.....	.046	.13	.108	.125
Watson.....	.015	.21	.157	.148
West Turin.....	.17	.19	.174	.18
County.....	.081	.17	.165	.148

LIVINGSTON COUNTY.

Avon.....	.176	.18	.192	.16
Caledonia.....	.085	.08	.077	.08
Conesus.....	.101	.17	.165	.15
Genesee.....	.46	.48	.501	.49
Groveland.....	.075	.089	.041	.039
Leicester.....	.044	.049	.068	.049
Lima.....	.082	.088	.09	.088
Livonia.....	.138	.12	.117	.11
Mt. Morris.....	.095	.10	.087	.089
North Danville.....	.115	.15	.149	.14
Nunda.....	.075	.12	.095	.09
Ossian.....	---	.008	.001	.002
Portage.....	.051	.078	.061	.05
Sparta.....	.017	.082	.028	.02
Springwater.....	.06	.14	.124	.09
West Sparta.....	.028	.086	.037	.04
York.....	.042	.069	.049	.06
County.....	.125	.14	.136	.129

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

MADISON COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Brookfield .....	.089	.08	.079	.065
Cazenovia .....	.124	.14	.124	.12
De Ruyter .....	.073	.10	.078	.07
Eaton .....	.153	.11	.122	.15
Fenner .....	.043	.06	.048	.04
Georgetown .....	.047	.075	.052	.05
Hamilton .....	.126	.19	.171	.17
Lebanon .....	.066	.06	.052	.04
Lenox .....	.045	.09	.079	.06
Lincoln .....	.007	.018	.026	.02
Madison .....	.078	.22	.207	.12
Nelson .....	.064	.06	.069	.065
Oneida .....	.092	.22	.205	.19
Smithfield .....	.149	.19	.172	.16
Stockbridge .....	.064	.098	.074	.06
Sullivan .....	.044	.04	.046	.047
County .....	.085	.12	.125	.11

MONROE COUNTY.

Brighton .....	.016	.033	.034	.02
Chili .....	.015	.042	.044	.02
Clarkson .....	.05	.085	.078	.07
Gates .....	.016	.018	.018	.016
Greece .....	.029	.10	.104	.06
Hamlin .....	.011	.029	.044	.03
Henrietta .....	.052	.065	.074	.06
Irondequoit .....	.023	.043	.044	.037
Mendon .....	.06	.076	.071	.07
Ogden .....	.035	.08	.035	.036
Parma .....	.066	.09	.082	.06
Penfield .....	.065	.11	.105	.046
Perinton .....	.087	.068	.052	.047
Pittsford .....	.05	.058	.055	.04
Rigo .....	.064	.081	.053	.059
Rush .....	.035	.05	.044	.03
Sweden .....	.137	.22	.193	.16
Webster .....	.047	.08	.077	.06
Wheatland .....	.02	.07	.074	.06
Rochester (city) .....	.066	.05	.105	.06
County .....	.053	.067	.097	.07

MONTGOMERY COUNTY.

Amsterdam (city) .....	.15	.16	.139	.15
Amsterdam (town) .....	.015	.12	.058	.045
Charleston .....	.074	.10	.06	.08
Canajoharie .....	.218	.21	.223	.20
Florida .....	.017	.022	.017	.017
Glen .....	.079	.085	.079	.06
Minden .....	.194	.25	.196	.19
Mohawk .....	.069	.096	.086	.087
Palatine .....	.043	.056	.057	.05
Root .....	.074	.088	.082	.07
St. Johnsville .....	.10	.16	.158	.15
County .....	.111	.14	.121	.116

*Percentage of personal to real in the various towns and cities of the
State for the years 1896, 1897, 1898 and 1899—(Continued).*

NASSAU COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Oyster Bay.....088	.08
Hempstead.....057	.05
North Hempstead.....096	.08
County.....079	.07

NEW YORK COUNTY.

New York City.....	.216	.21	.27	.225
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NIAGARA COUNTY.

Cambria.....	.031	.044	.036	.027
Hartland.....	.032	.077	.074	.07
Lewiston.....	.037	.028	.014	.008
Lockport.....	.08	.071	.066	.05
Newfane.....	.028	.052	.044	.038
Niagara.....	.14	.13	.055	.04
Pendleton.....	.034	.084	.094	.099
Porter.....	.059	.061	.061	.06
Royalton.....	.056	.076	.066	.057
Somerset.....	.106	.19	.123	.10
Wheatfield.....	.135	.37	.029	.037
Wilson.....	.015	.047	.039	.03
Lockport (city).....	.063	.11	.111	.10
Niagara Falls (city).....	.072	.05	.041	.035
N. Tonawanda (city) (town Wheatfield)	.....	.09	.059	.05
County.....	.072	.062	.061	.055

ONEIDA COUNTY.

Annsville.....	.032	.13	.08	.037
Augusta.....	.049	.14	.137	.139
Ava.....	.008	.14	.107	.10
Boonville.....	.099	.27	.251	.25
Bridgewater.....	.081	.23	.174	.18
Camden.....	.07	.35	.237	.209
Deerfield.....	.024	.16	.133	.127
Florence.....	.01	.24	.18	.118
Floyd.....	.03	.13	.127	.09
Forestport.....	.....	.60	.317	.189
Kirkland.....	.072	.16	.134	.137
Lee.....	.016	.14	.103	.078
Marcy.....	.011	.13	.102	.10
Marshall.....	.029	.11	.097	.099
New Hartford.....	.077	.14	.12	.095
Paris.....	.081	.17	.152	.13
Remson.....	.133	.19	.176	.14
Rome (city).....	.044	.13	.102	.125
Sangerfield.....	.095	.36	.305	.29
Steuben.....	.027	.057	.05	.049
Trenton.....	.046	.13	.13	.117
Utica (city).....	.159	.26	.323	.32
Vernon.....	.094	.24	.185	.13
Verona.....	.017	.12	.084	.07
Vienna.....	.....	.069	.032	.029
Western.....	.068	.11	.121	.117
Westmoreland.....	.025	.13	.119	.12
Whitestown.....	.084	.21	.203	.19
County.....	.095	.22	.232	

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

ONONDAGA COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Camillus.....	.138	.14	.133	.119
Clecro.....	.117	.14	.142	.13
Clay.....	.046	.04	.057	.048
De Witt.....	.054	.07	.054	.038
Elbridge.....	.128	.15	.119	.10
Fabius.....	.077	.10	.077	.01
Geddes.....	.017	.01	.041	.036
La Fayette.....	.115	.14	.121	.09
Lysander.....	.119	.19	.188	.16
Manlius.....	.093	.12	.11	.09
Marcelsus.....	.083	.088	.072	.07
Onondaga.....	.05	.11	.087	.05
Otisco.....	.06	.079	.085	.079
Pompey.....	.09	.09	.094	.07
Salina.....	.012	.07	.028	.025
Skaneateles.....	.174	.18	.174	.167
Spafford.....	.187	.20	.188	.139
Tully.....	.076	.066	.055	.05
Van Buren.....	.083	.088	.064	.058
Syracuse (city).....	.063	.19	.156	.18
County.....	.064	.16	.185	.14

ONTARIO COUNTY.

Bristol.....	.087	.096	.079	.08
Canadice.....	.08	.10	.097	.10
Canadawaga.....	.13	.187	.148	.13
E. Bloomfield.....	.173	.17	.176	.15
Farmington.....	.043	.05	.046	.04
Geneva (town).....	.17	.19	.031	.03
Geneva (city).....	.....	.....	.243	.21
Gorham.....	.126	.12	.11	.11
Hepewell.....	.084	.054	.052	.06
Manchester (city).....	.069	.08	.082	.078
Naples.....	.117	.15	.181	.14
Phelps.....	.084	.07	.077	.06
Richmond.....	.146	.17	.159	.13
Seneca.....	.082	.07	.06	.069
So. Bristol.....	.058	.05	.058	.04
Victor.....	.081	.10	.102	.09
W. Bloomfield.....	.229	.23	.194	.18
County.....	.112	.125	.127	.11

ORANGE COUNTY.

Blooming Grove.....	.128	.14	.114	.14
Chester.....	.238	.24	.25	.21
Cornwall.....	.085	.08	.081	.07
Crawford.....	.082	.04	.085	.087
Deerpark.....	.062	.05	.052	.055
Goshen.....	.196	.23	.221	.21
Greenville.....	.058	.10	.119	.10
Hamptonburgh.....	.024	.07	.048	.087
Highlands.....	.159	.07	.053	.043
Middletown (city).....	.102	.11	.086	.086
Minerva.....	.043	.07	.059	.045
Monroe.....	.123	.11	.104	.10
Montgomery.....	.078	.15	.11	.08
Mount Hope.....	.071	.12	.092	.088
Newburgh (city).....	.15	.22	.177	.17
Newburgh (town).....	.178	.20	.199	.18
New Windsor.....	.024	.04	.047	.03

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued)..

ORANGE COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Tuxedo.....	.073	.15	.159	.16
Walkkill.....	.084	.086	.08	.02
Warwick.....	.132	.14	.157	.14
Wawayanda.....	.067	.11	.056	.04
Woodbury.....	.83	.08	.07	.06
County.....	.118	.14	.127	.11

ORLEANS COUNTY.

Ablon.....	.176	.20	.205	.19
Barre.....	.031	.031	.043	.039
Carlton.....	.039	.078	.078	.07
Clarendon.....	.088	.091	.096	.09
Gaines.....	.124	.096	.087	.059
Kendall.....	.055	.047	.05	.04
Murray.....	.092	.11	.111	.117
Ridgeway.....	.144	.18	.166	.156
Shelby.....	.044	.049	.053	.038
Yates.....	.045	.065	.065	.069
County.....	.099	.11	.115	.106

OSWEGO COUNTY.

Ablon.....	.02	.13	.096	.077
Amboy.....	.016	.20	.18	.16
Boylston.....	.005	.049	.031	.025
Constantia.....	.027	.16	.114	.108
Granby.....	.012	.13	.095	.079
Hannibal.....	.056	.10	.091	.078
Hastings.....	.071	.15	.098	.087
Mexico.....	.069	.14	.141	.12
New Haven.....	.082	.15	.164	.15
Orwell.....	.044	.09	.058	.045
Oswego.....	.025	.04	.03	.027
Oswego (city).....	.09	.10	.122	.12
Palermo.....	.025	.08	.068	.07
Parish.....	.046	.15	.126	.11
Bedfield.....	-----	.04	.03	.025
Richland.....	.032	.39	.291	.22
Sandy Creek.....	.046	.15	.126	.10
Schroeppe.....	.026	.10	.082	.06
Scriba.....	.04	.07	.055	.045
Volney.....	.087	.24	.134	.10
West Monroe.....	.038	.11	.075	.059
Williamstown.....	.018	.13	.131	.15
County.....	.062	.14	.119	.10

OTSEGO COUNTY.

Burlington.....	.09	.20	.175	.16
Butternuts.....	.082	.083	.077	.087
Cherry Valley.....	.247	.39	.316	.22
Decatur.....	.069	.0057	.011	.01
Edmeston.....	.137	.24	.207	.20
Exeter.....	.077	.10	.084	.07
Hartwick.....	.062	.10	.079	.066
Laurens.....	.125	.13	.115	.12
Maryland.....	.155	.22	.204	.18
Middlefield.....	.039	.06	.042	.043
Milford.....	.046	.077	.086	.09
Morris.....	.087	.11	.117	.11
New Lisbon.....	.088	.12	.129	.13

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

OTSEGO COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Oneonta .....	.101	.12	.121	.12
Otego .....	.084	.10	.092	.09
Otego .....	.327	.41	.446	.40
Pittsfield .....	.014	.035	.028	.028
Plainfield .....	.076	.10	.096	.10
Richfield .....	.087	.11	.126	.10
Roseboom .....	.094	.13	.127	.11
Springfield .....	.089	.21	.181	.167
Unadilla .....	.09	.12	.112	.14
Westford .....	.079	.06	.059	.05
Worcester .....	.112	.15	.18	.12
County .....	.111	.17	.158	.14

PUTNAM COUNTY.

Carmel .....	.283	.33	.319	.26
Kent .....	.087	.14	.123	.116
Patterson .....	.202	.24	.215	.237
Putnam Valley .....	.037	.13	.208	.128
Phillipstown .....	.044	.18	.147	.116
South East .....	.15	.22	.179	.165
County .....	.152	.23	.208	.179

QUEENS COUNTY.

Newtown .....	.007	.0048	.....	.....
Hempstead .....	.351	.083	.....	.....
Jamaica .....	.074	.055	.....	.....
Flushing .....	.011	.016	.....	.....
Oyster Bay .....	.077	.12	.....	.....
Long Island .....	.011	.023	.....	.....
North Hempstead .....	.129	.10	.....	.....
County .....	.023	.04	.....	.068

RENSSELAER COUNTY.

Troy City .....	.12	.12	.124	.11
Berlin .....	.656	.093	.072	.06
Brunswick .....	.12	.14	.135	.13
East Greenbush .....	.015	.029	.028	.026
Grafton .....	.008	.074	.016	.017
Rensselaer (city) .....	.04	.012	.005	.005
Hosack .....	.231	.28	.267	.207
Lansingburgh .....	.062	.082	.09	.09
Nassau .....	.067	.15	.125	.05
North Greenbush .....	.025	.032	.029	.025
Petersburgh .....	.021	.053	.05	.05
Pittstown .....	.051	.15	.142	.13
Poestenkill .....	.077	.17	.097	.059
Sand Lake .....	.059	.086	.071	.056
Schaghticoke .....	.042	.072	.065	.06
Schoodack .....	.063	.066	.075	.073
Stephentown .....	.01	.076	.049	.05
County .....	.104	.11	.114	.15

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

RICHMOND COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Castleton .....	.004	.08	.....	.....
Northfield .....	.003	.02	.....	.....
Middletown .....	.014	.13	.....	.....
Southfield .....	.0007	.01	.....	.....
Westfield .....	.006	.05	.....	.....
County .....	.005	.066	.....	.065

ROCKLAND COUNTY.

Clarkstown .....	.04	.12	.077	.05
Haverstraw .....	.067	.06	.076	.08
Orangetown .....	.042	.045	.042	.04
Ramapo .....	.10	.10	.081	.07
Stony Point .....	.047	.064	.063	.06
County .....	.053	.079	.062	.055

ST. LAWRENCE COUNTY.

Brasher .....	.23	.055	.04	.039
Canton .....	.102	.15	.143	.13
Clare .....	.27	.038	.024	.026
Clifton .....	.....	.0032	.003	.001
Colton .....	.009	.028	.022	.02
De Kalb .....	.028	.08	.074	.085
De Peyster .....	.066	.10	.097	.095
Edwards .....	.038	.08	.056	.066
Fine .....	.007	.014	.015	.007
Fowler .....	.011	.045	.037	.037
Gouverneur .....	.087	.14	.144	.13
Hammond .....	.043	.08	.077	.058
Heron .....	.035	.15	.149	.14
Hopkinton .....	.055	.16	.142	.14
Lawrence .....	.106	.23	.222	.196
Liebon .....	.049	.066	.053	.05
Louisville .....	.005	.15	.084	.068
Macomb .....	.014	.044	.026	.03
Madrid .....	.136	.22	.207	.21
Massena .....	.046	.058	.069	.06
Morristown .....	.056	.064	.08	.087
Norfolk .....	.023	.074	.048	.03
Oswegatchie .....	.021	.039	.024	.02
Ogdensburg (city) .....	.201	.25	.231	.238
Parishville .....	.119	.22	.209	.209
Pierrepont .....	.022	.025	.020	.023
Pitcairn .....	.027	.061	.047	.035
Potsdam .....	.238	.18	.208	.195
Rossie .....	.041	.14	.094	.065
Russell .....	.015	.092	.069	.07
Stockholm .....	.084	.08	.068	.058
Waddington .....	.051	.09	.08	.078
County .....	.089	.12	.118	.11

SARATOGA COUNTY.

Ballston .....	.068	.18	.101	.09
Charlton .....	.174	.23	.231	.25
Clifton Park .....	.129	.14	.16	.11
Corinth .....	.012	.02	.016	.014
Day .....	.032	.06	.014	.028

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

SARATOGA COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Edinburgh .....	.017	.11	.07	.085
Galway .....	.044	.086	.081	.075
Greenfield .....	.049	.045	.043	.045
Hadley .....	.008	.01	.012	.012
Halfmoon .....	.077	.08	.081	.07
Malta .....	.071	.14	.131	.117
Milton .....	.114	.30	.159	.15
Moreau .....	.027	.02	.013	.017
Northumberland .....	.052	.085	.082	.07
Providence .....	.025	.04	.025	.27
Saratoga .....	.041	.06	.055	.08
Saratoga Springs .....	.032	.07	.062	.055
Stillwater .....	.087	.14	.197	.077
Waterford .....	.028	.04	.04	.037
Wilton .....	.01	.016	.013	.013
County .....	.064	.09	.082	.07

SCHENECTADY COUNTY.

Schenectady (city) .....	.117	.12	.132	.15
Duanesburgh .....	.055	.11	.07	.08
Glenville .....	.042	.04	.035	.08
Niskayuna .....	.016	.05	.028	.02
Princetown .....	.054	.08	.034	.03
Rotterdam .....	.021	.03	.03	.025
County .....	.086	.10	.097	.10

SCHOHARIE COUNTY.

Blenheim .....	.055	.078	.073	.07
Broome .....	.062	.16	.152	.12
Carlisle .....	.092	.13	.113	.085
Cobleskill .....	.195	.24	.233	.25
Conesville .....	.078	.11	.116	.10
Esperance .....	.239	.30	.277	.229
Fulton .....	.147	.17	.143	.15
Gilboa .....	.008	.12	.10	.09
Jefferson .....	.11	.11	.114	.11
Middleburg .....	.116	.12	.12	.118
Richmondville .....	.062	.08	.085	.09
Schoharie .....	.129	.23	.212	.19
Seward .....	.049	.047	.057	.057
Sharon .....	.03	.045	.045	.04
Summit .....	.228	.25	.275	.28
Wright .....	.077	.14	.118	.09
County .....	.118	.15	.146	.14

SENECA COUNTY.

Covert .....	.221	.20	.216	.23
Lodi .....	.12	.13	.153	.14
Ovid .....	.164	.31	.29	.189
Romulus .....	.075	.089	.075	.076
Varick .....	.081	.08	.073	.09
Fayette .....	.065	.07	.064	.048
Waterloo .....	.142	.22	.241	.22
Seneca Falls .....	.141	.14	.145	.096
Tyre .....	.119	.13	.121	.16
Junius .....	.044	.10	.097	.09
County .....	.128	.15	.146	.13

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Concluded).

SCHUYLER COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Catharine.....	.045	.068	.061	.07
Cayuta.....	.019	.027	.011	.02
Dix.....	.103	.11	.116	.109
Hector.....	.128	.13	.125	.12
Montour.....	.059	.17	.142	.12
Orange.....	.087	.06	.05	.04
Reading.....	.082	.096	.147	.168
Tyrone.....	.066	.13	.127	.11
County .....	.091	.11	.116	.11

STEUBEN COUNTY.

Addison.....	.061	.058	.055	.076
Avoca.....	.057	.05	.053	.05
Bath.....	.178	.19	.182	.15
Bradford.....	.048	.08	.078	.06
Cameron.....	.029	.019	.017	.019
Campbell.....	.083	.038	.035	.03
Canisteo.....	.07	.063	.052	.049
Caton.....	.023	.018	.02	.01
Cohocton.....	.048	.05	.05	.04
Corning.....	.061	.069	.067	.068
Corning (city).....	.061	.075	.076	.077
Danaville.....	.038	.081	.077	.07
Erwin.....	.042	.04	.013	.01
Fremont.....	.10	.09	.09	.089
Greenwood.....	.083	.028	.026	.026
Hartsville.....	.....	.022	.022	.02
Hornby.....	.008	.012	.009	.01
Hornellsville.....	.032	.039	.036	.03
Hornellsville (city).....	.095	.15	.111	.095
Howard.....	.043	.076	.071	.068
Jasper.....	.036	.042	.04	.04
Lindley.....	.003	.037	.034	.03
Prattsburgh.....	.129	.19	.193	.18
Pultney.....	.163	.14	.154	.14
Rathbone.....	.016	.065	.073	.058
Thurston.....	.018	.018	.018	.028
Troupsburg.....	.134	.11	.101	.097
Tuscarora.....	.028	.033	.026	.02
Urbana.....	.19	.27	.218	.22
Wayland.....	.063	.08	.071	.059
Wayne.....	.025	.037	.04	.03
West Union.....	.015	.015	.019	.016
Wheeler.....	.047	.053	.045	.035
Woodhull.....	.029	.044	.048	.05
County .....	.078	.09	.086	.08

SUFFOLK COUNTY.

East Hampton.....	.07	.075	.077	.077
Southampton.....	.076	.076	.065	.07
Shelter Island.....	.083	.155	.155	.076
Southold.....	.216	.176	.176	.139
Riverhead.....	.15	.16	.16	.159
Brookhaven.....	.088	.19	.19	.08
Smithtown.....	.069	.12	.12	.086
Lalip.....	.028	.038	.038	.03
Babylon.....	.046	.038	.038	.037
Huntington.....	.134	.12	.12	.139
County .....	.093	.093	.093	.093

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

SULLIVAN COUNTY.

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Bethel.....	.018	.18	.113	.087
Calliocon.....	.026	.067	.057	.057
Cochecton.....	.017	.063	.026	.02
Delaware.....	.....	.049	.037	.03
Fallsburg.....	.013	.036	.037	.036
Forestburg.....	.....	.....	.....	.....
Fremont.....	.007	.04	.037	.017
Highlands.....	.005	.0049	.....	.....
Liberty.....	.048	.19	.108	.09
Lumberland.....	.....	.....	.042	.....
Mamakating.....	.....	.013	.023	.018
Neversink.....	.065	.06	.033	.06
Rockland.....	.02	.069	.04	.03
Thompson.....	.094	.085	.07	.059
Tusten.....	.....	.10	.075	.065
County.....	.024	.077	.066	.049

TIOGA COUNTY.

Barton.....	.062	.09	.068	.06
Berkshire.....	.106	.10	.077	.066
Candor.....	.066	.09	.067	.06
Newark Valley.....	.097	.20	.176	.17
Nichols.....	.029	.08	.063	.06
Owego.....	.10	.22	.215	.19
Richford.....	.013	.02	.019	.019
Spencer.....	.054	.04	.065	.05
Tioga.....	.013	.03	.031	.03
County.....	.071	.13	.122	.11

TOMPKINS COUNTY.

Caroline.....	.031	.076	.07	.07
Danby.....	.046	.089	.035	.03
Dryden.....	.083	.08	.081	.077
Enfield.....	.073	.10	.11	.08
Groton.....	.181	.17	.157	.18
Ithaca (town).....	.056	.07	.178	.168
Ithaca (city).....	.204	.18	.07	.063
Lansing.....	.078	.07	.065	.08
Newfield.....	.05	.08	.061	.058
Ulysses.....	.163	.16	.17	.15
County.....	.124	.13	.129	.12

ULSTER COUNTY.

Denning.....	.....	.015	.....	.....
Esopus.....	.038	.11	.094	.10
Gardiner.....	.03	.028	.028	.02
Hardenburg.....	.026	.026	.026	.025
Hurley.....	.015	.017	.017	.017
Kingston.....	.....	.027	.025	.02
Kingston (city).....	.159	.16	.191	.178
Lloyd.....	.02	.023	.032	.03
Marbletown.....	.014	.059	.046	.046
Marlborough.....	.014	.015	.012	.01
New Paltz.....	.15	.22	.161	.16
Olive.....	.019	.065	.039	.035
Plattekill.....	.022	.03	.014	.016

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

ULSTER COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Rochester .....	.013	.021	.016	.02
Rosendale .....	.004	.013	.008	.006
Saugerties .....	.102	.13	.116	.10
Shandaken .....	.007	.007	.008	.009
Shawangunk .....	.03	.008	.09	.05
Ulster .....	.002	.018	.019	.018
Wawarsing .....	.098	.16	.106	.095
Woodstock .....	.04	.10	.061	.036
County .....	.095	.11	.116	.108

WARREN COUNTY.

Bolton .....	.037	.09	.058	.066
Caldwell .....	.131	.13	.131	.13
Chester .....	.071	.15	.115	.08
Hague .....	.126	.18	.129	.115
Horicon .....	.06	.30	.133	.048
Johnsburg .....	.05	.066	.043	.04
Luzerne .....	.058	.07	.088	.095
Queensbury .....	.34	.34	.275	.34
Stony Creek .....	.04	.03	.031	.08
Thurman	-----	-----	-----	-----
Warrensburg .....	.17	.18	.18	.17
County .....	.248	.26	.211	.25

WASHINGTON COUNTY.

Argyle .....	.187	.20	.182	.16
Cambridge .....	.255	.21	.202	.20
Dresden .....	.019	.02	.013	.01
Easton .....	.149	.15	.151	.14
Fort Ann .....	.115	.10	.101	.089
Fort Edward .....	.096	.09	.086	.06
Granville .....	.212	.19	.218	.16
Greenwich .....	.205	.19	.184	.17
Hampton .....	.059	.11	.112	.10
Hartford .....	.360	.35	.354	.35
Hebron .....	.162	.18	.175	.16
Jackson .....	.151	.12	.111	.093
Kingsbury .....	.093	.11	.085	.078
Putnam .....	.082	.083	.086	.10
Salem .....	.231	.28	.257	.238
White Creek .....	.291	.26	.226	.227
Whitehall .....	.13	.16	.164	.16
County .....	.179	.17	.166	.15

WAYNE COUNTY.

Arcadia .....	.07	.08	.075	.07
Butler .....	.054	.05	.044	.045
Galen .....	.051	.06	.071	.069
Huron .....	.021	.015	.01	.01
Lyons .....	.079	.17	.144	.13
Macedon .....	.08	.10	.112	.075
Marion .....	.279	.238	.237	.25
Ontario .....	.052	.08	.054	.038
Palmyra .....	.179	.15	.156	.155
Roe .....	.132	.13	.134	.13
Savannah .....	.039	.04	.045	.045

Percentage of personal to real in the various towns and cities of the State for the years 1896, 1897, 1898 and 1899—(Continued).

WAYNE COUNTY—(Continued).

TOWNS AND CITIES.	Percentage of personal to real, 1896.	Percentage of personal to real, 1897.	Percentage of personal to real, 1898.	Percentage of personal to real, 1899.
Sodus.....	.138	.15	.149	.148
Walworth.....	.108	.10	.106	.108
Williamson.....	.128	.12	.114	.108
Wolcott.....	.017	.085	.05	.05
County.....	.095	.109	.105	.10

WESTCHESTER COUNTY.

Bedford.....	.082	.27	.214	.208
Cortlandt.....	.089	.25	.178	.13
East Chester.....	.008	.04	.027	.089
Greenburg.....	.106	.24	.212	.20
Harrison.....	.023	.10	.089	.08
Lewisboro.....	.026	.20	.005	.07
Mamaroneck.....	.011	.075	.05	.04
Mount Pleasant.....	.016	.05	.082	.059
Mount Vernon (city).....	.001	.08	.008	.06
New Castle.....	.08	.25	.205	.15
New Rochelle.....	.009	.09	.047	.03
North Castle.....	.006	.21	.083	.08
North Salem.....	.037	.25	.297	.268
Ossining.....	.028	.12	.099	.095
Pelham.....	.....	.04	.014	.01
Poundridge.....	.058	.15	.076	.078
Rye.....	.038	.14	.10	.067
Scarsdale.....	.018	.12	.113	.10
Somers.....	.12	.18	.165	.116
White Plains.....	.087	.27	.292	.29
Yonkers (city).....	.011	.10	.099	.09
Yorktown.....	.084	.20	.16	.139
County.....	.084	.14	.118	.106

WYOMING COUNTY.

Arcade.....	.053	.14	.146	.145
Atlica.....	.058	.13	.186	.216
Bennington.....	.102	.10	.106	.115
Castile.....	.114	.13	.144	.146
Covington.....	.029	.032	.09	.08
Eagle.....	.029	.038	.024	.028
Gainesville.....	.089	.08	.072	.076
Genesee Falls.....	.08	.06	.058	.056
Java.....	.191	.18	.188	.165
Middlebury.....	.08	.10	.10	.088
Orangeville.....	.077	.10	.096	.136
Perry.....	.158	.23	.191	.130
Pike.....	.074	.078	.077	.07
Sheldon.....	.123	.18	.189	.13
Warsaw.....	.175	.18	.14	.143
Wethersfield.....	.175	.17	.195	.196
County.....	.106	.186	.13	.138

YATES COUNTY.

Barrington.....	.029	.046	.044	.04
Benton.....	.061	.085	.094	.07
Italy.....	.043	.04	.015	.019
Jerusalem.....	.032	.04	.039	.03
Middlesex.....	.022	.03	.033	.03
Milo.....	.114	.11	.083	.11
Potter.....	.115	.11	.097	.10
Starky.....	.194	.22	.174	.188
Torrey.....	.044	.05	.046	.046
County.....	.087	.10	.083	.086

REPORT

OF

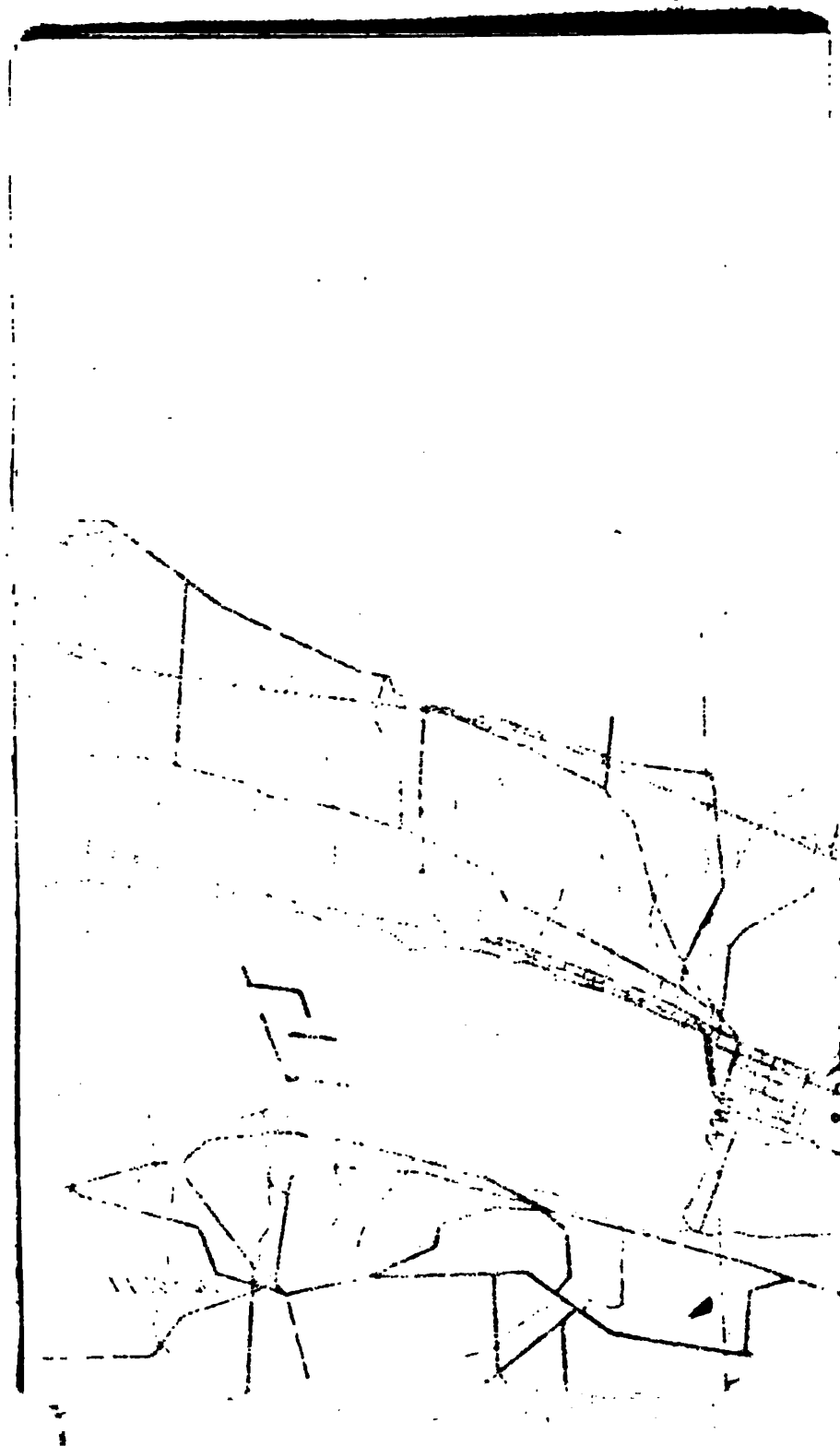
Edward A. Bond, State Engineer and
Surveyor,

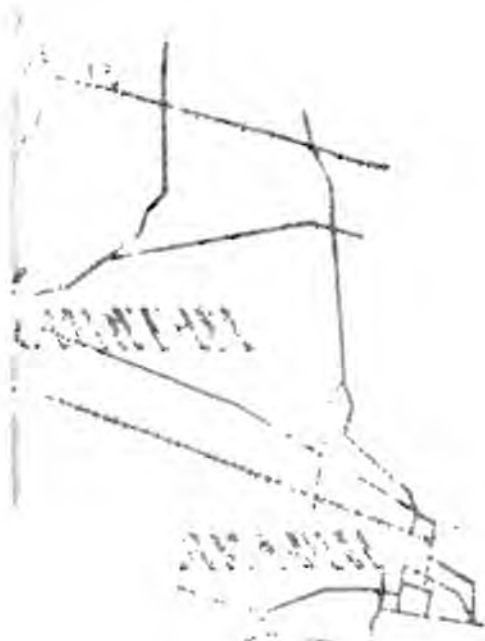
UNDER CHAPTER 509 OF THE LAWS OF 1899.

TRANSMITTED TO THE LEGISLATURE FEBRUARY 19, 1900.

ALBANY:
JAMES B. LYON, STATE PRINTER.
1900.







STATE OF NEW YORK.

No. 24.

IN SENATE,

FEBRUARY 19, 1900.

Report of Edward A. Bond, State Engineer and Surveyor, Under Chapter 509 of the Laws of 1899.

STATE ENGINEER'S OFFICE,

ALBANY, N. Y., *February 19, 1900.*

To the Honorable the President of the Senate of the State of New York, Senate Chamber, Albany, N. Y.:

Sir.—I have the honor to submit herewith a report of the operation of this Department under chapter 509 of the Laws of 1899, which provides, "The State Engineer and Surveyor is hereby authorized and directed to make a survey of the Seneca lake and the outlet thereof, for the purpose of ascertaining the present levels of said lake and the levels of the waters of the outlet thereof at a point two feet above the crest of the present dam at Waterloo, and also to prepare plans and specifications and estimates of cost for the purpose of erecting such structures as may be necessary to provide an additional storage of the waters of the Seneca lake to the height of two feet above the

crest of the present dam at Waterloo, as recommended in the report of the Superintendent of Public Works."

The report of the Superintendent of Public Works on page 16, occurs the following, which is understood to be the recommendation referred to in the statute above quoted:

"It has also been suggested that by proper constructions in the outlet near Seneca lake, estimated to cost about \$150,000, provision might be made to store at least two additional feet of water in Seneca lake itself, which might be controlled by the State and be gradually utilized during the season of navigation, both by the canal and the water powers at Waterloo and Seneca Falls, and, in fact, all along the Seneca and Oswego rivers, to the junction of the latter with Lake Ontario, and without creating serious damage at any point along the shore line of Seneca lake. I invite the serious attention of the Legislature to this important subject."

In order to comply with the law, it was decided to make a survey of all land around Seneca Lake that has heretofore been flooded in season of high water, and prepare a map thereof as a part of this report which will serve for future use in determining questions of damage, if any should arise after the construction of a lock and controlling gates as suggested by the Superintendent of Public Works.

On June 26th, 1899, Mr. David E. Whitford, an engineer of long experience upon the canals was detailed with a sufficient party to commence the survey as provided by law above referred to. The first work performed was to run careful and accurate levels from Waterloo Dam, and entirely around Seneca Lake, establishing bench marks at short intervals at convenient points, for future use in making surveys at all points around the lake

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materially affected by high water. The distance run to establish benches was fully one hundred miles, and on returning to first bench and checking thereon it was found the elevations checked within 0.146 which for the purpose required was close enough, and no further effort was made to correct errors in levels. To establish these levels it required 41 days, and August 25th, 1899, the survey of low land around the lake was commenced. Owing to the limited time intervening before the next meeting of the legislature and the insufficiency of funds in the appropriation to pay an additional surveying party, it was decided to run a contour line, at an elevation of seven feet above the top of Waterloo Dam, at all points around the lake omitting only bluff shores which are not affected by any stage of water.

The contour established is one foot above any high water mark that could be discovered at the foot of the lake, but at Montour Falls reliable evidence that water had been two feet higher than at Geneva was found in the records of this office.

The largest area inundated by high water is at Watkins and Geneva, but surveys were made at other points upon either shore.

The maps herewith submitted cover all points upon the shore of the lake at all injuriously affected by high water as it has been known to exist in former years.

In order that a full understanding may be had of the situation at the present time so far as the interest of the Cayuga and Seneca Canal is concerned, the following explanation may not be out of place.

By referring to the map, it will be noticed that the harbor and entrance to the canal is at Geneva, at the northwesterly side of the lake and for a distance of two miles. An independent

canal of the same dimensions as the enlarged Erie Canal is maintained from Geneva along the foot of the lake to its intersection with the outlet of the lake at the northeast side thereof from which point to Waterloo, Seneca River has been canalized as a portion of the Cayuga and Seneca Canal.

At the time of the enlargement of the Cayuga and Seneca Canal, the outlet of the lake was straightened and enlarged to minimize the flow through the canal from Geneva. While the outlet remained in the condition as at first constructed, no difficulty was experienced in maintaining seven feet of water in the canal from Geneva to the outlet, but the Legislature has been prevailed upon from time to time to appropriate funds to deepen the outlet upon one pretext and another, and the work done in pursuance of these laws has so increased the area of the outlet as to permit the outflow from the lake to be more rapid, and consequently the surface of the lake has gradually been lowered in the latter part of each season of navigation until only 5.53 feet of water were found at the close of navigation this season.

To overcome this difficulty and to maintain seven feet of water in the canal, it has been suggested to construct a guard lock and controlling gates just below the outlet, of sufficient clear openings to allow a free flow of water at all times, with gates that may be closed when the surface recedes to an elevation of two feet above the crest of Waterloo Dam, after which water may be discharged only so fast as may be necessary to maintain navigation in the river.

After navigation is closed in the fall, all the gates may be raised above high water and remain open until required to check the flow after it reaches the statute elevation the next season.

In order to arrive at a proper length of the series of gates, the cross section under the bridge of the Lehigh Valley Railroad

is taken as a basis, with about seventy per cent. added to the area at that point to give an area sufficiently large to prevent a possible claim that the structure is an obstruction at any stage of water. The railroad bridge referred to is located just above the proposed sight of the lock and controlling works, with stone abutments and high banks at either side, thus compelling all the flow from the lake to pass under the bridge. The area under this bridge at high water mark is 911 square feet, and the unobstructed area of openings, proposed to be constructed is 1,525 square feet, and it is entirely safe to assume that under no conditions can there be the slightest danger of obstructing the natural flow from the lake.

I have not presumed to discuss any of the questions of water power ownership along the river below the site of the structure proposed, assuming that the interest of the State and owners of water rights are in harmony.

The question of flooding lands around the lake cannot with any propriety arise, as with the structure proposed it cannot possibly occur if properly managed by opening the gates at the close of navigation each year, and allowed to so remain until the surface is at statute height, the following year.

A plan of proposed lock and dam is herewith submitted, and will be of cut stone of same size as other locks upon this canal, and the controlling gates will be of steel, all upon a timber and plank foundation of the most durable and modern construction.

The probable cost of the entire structure together with the necessary excavations incident thereto, is \$97,000 as per detailed estimate, which I believe is ample to cover the cost of the work. Should it be decided to construct this structure, I beg leave to suggest that permanent stone monuments or bench marks be

set a short distance above and below the lock, and levels be taken thereon from time to time at stated intervals for a series of years, in order to fortify the State against fictitious claims for damages resulting from the erection of the controlling works.

Respectfully yours,

EDWARD A. BOND,

State Engineer and Surveyor.

STATE OF NEW YORK.

No. 25.

IN SENATE,

FEBRUARY 20, 1900.

RESOLUTION

REQUESTING SECRETARY OF THE NAVY TO HAVE
WORK DONE AT BROOKLYN NAVY YARD.

STATE OF NEW YORK :

IN SENATE, ALBANY, *February 20, 1900.*

By Mr. MARSHALL :

Resolved (if the Assembly concur), That the Hon. John D. Long, Secretary of the Navy of the United States, be requested to have one of the new vessels authorized by act of Congress, built at the Brooklyn Navy Yard, provided that same is compatible with the public interest.

By order,

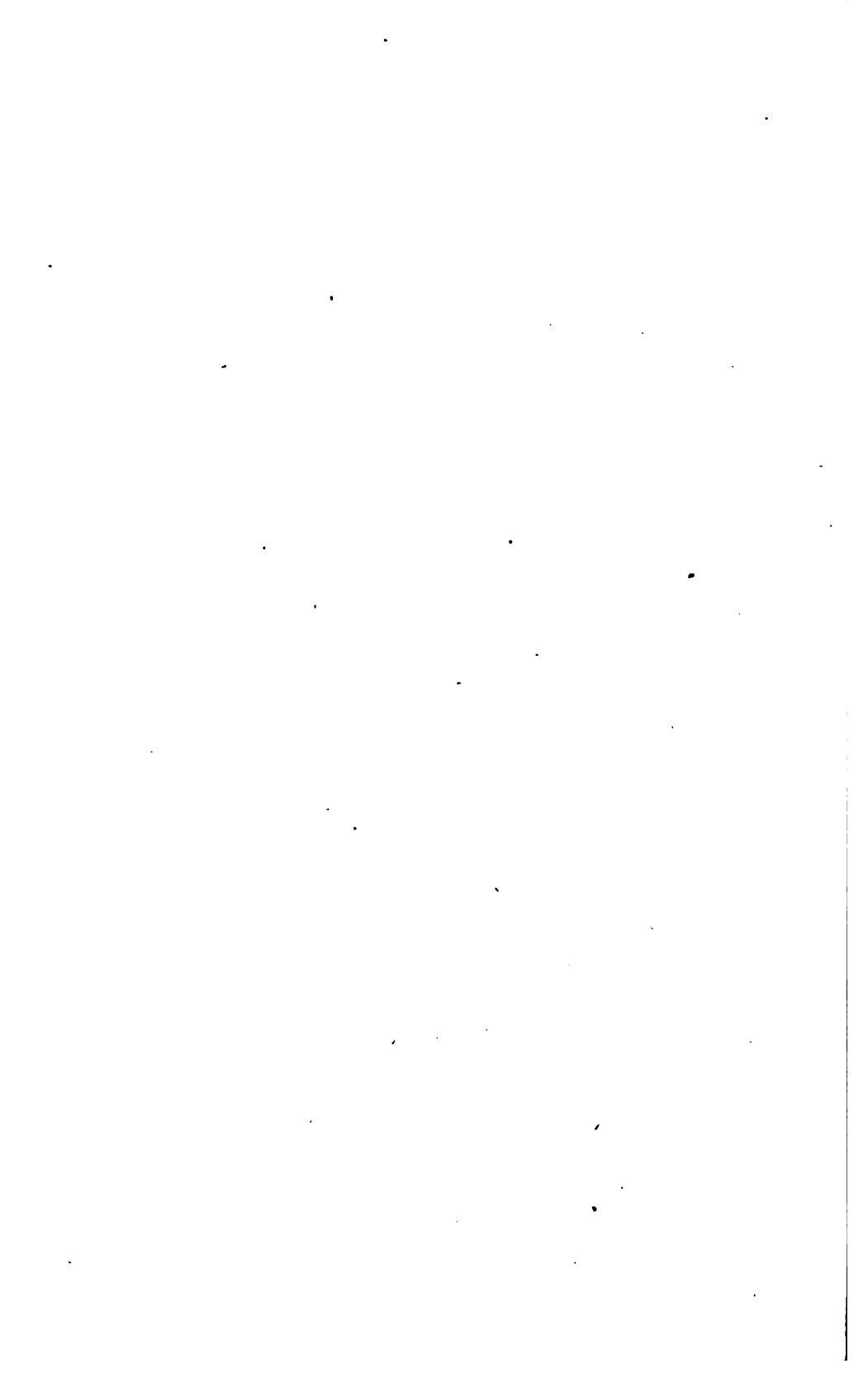
J. S. WHIPPLE, *Clerk.*

IN ASSEMBLY, ALBANY, *February 20, 1900.*

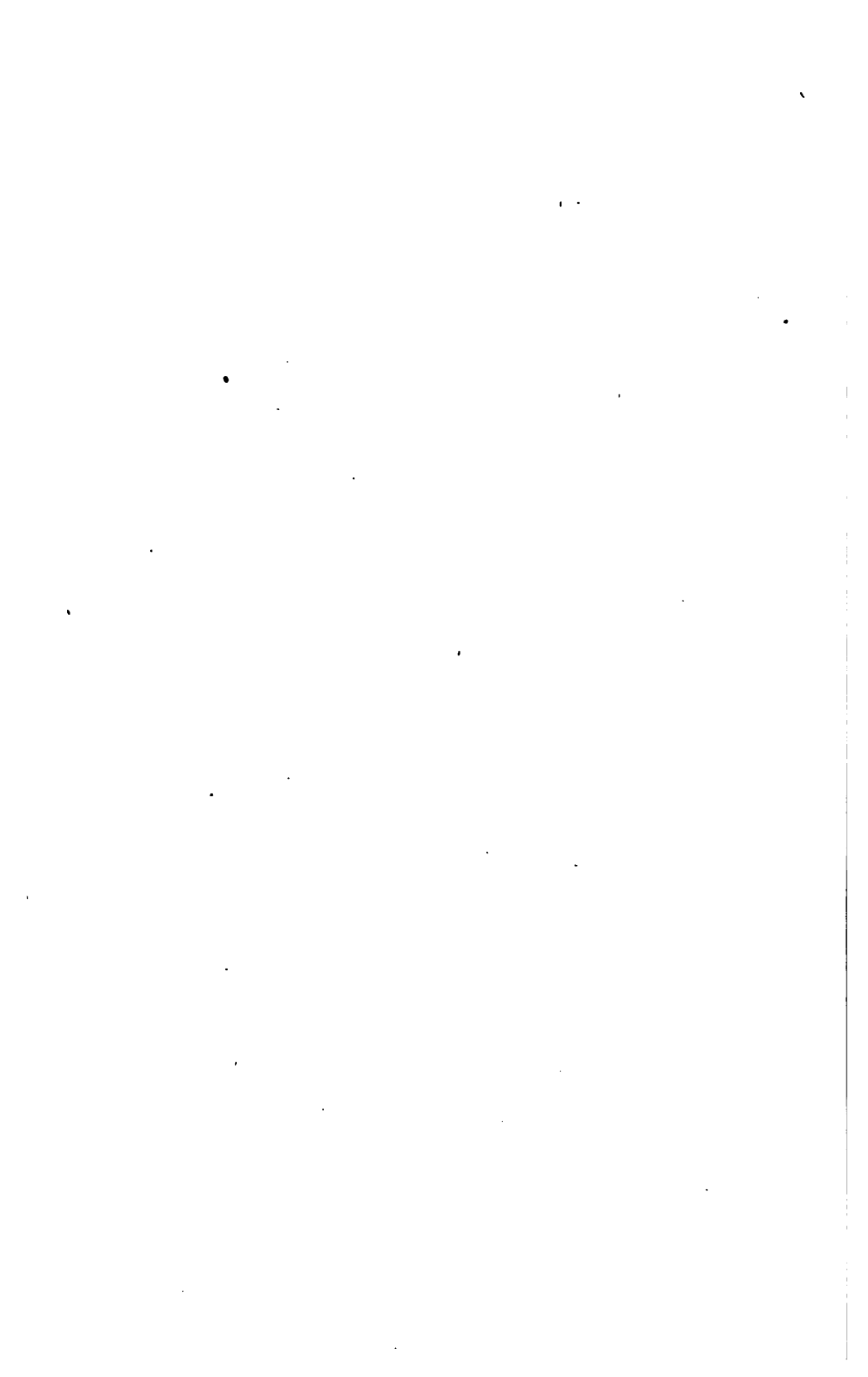
Concurred in without amendment.

By order,

A. E. BAXTER, *Clerk.*







STATE OF NEW YORK.

No. 26.

IN SENATE,

FEBRUARY 23, 1900.

REPORT

OF THE

CONFERENCE COMMITTEE APPOINTED BY THE
SENATE AND ASSEMBLY ON THE TAX BILLS.

To the Legislature:

The undersigned appointed by the Senate and Assembly as a committee of conference relative to the matters of difference arising between the two Houses upon the Assembly bill No. 479, Senate print 551, Rec. 31, entitled "An act to amend section 170 and section 31 of chapter 908 of the Laws of 1896, entitled 'An act in relation to taxation, constituting chapter 24 of the general laws.'"

And upon the Senate bill No. 561 (Int. 495), entitled "An act making an appropriation for salaries of the tax commissioners, the expenses of the State Board of Tax Commissioners,

including the expenses of their office, and the salaries of their employes," report that they have duly conferred upon said matters, and agreed to recommend as follows:

That in lieu of Senate print 551 of said Assembly bill, there be substituted the amended bill of which two copies are hereto annexed.

They also agree to recommend that Senate bill printed No. 561, be amended as follows:

Page 1, line 1, strike out the word "twenty-nine" and insert "forty-nine," strike out the word "two" and insert "three."

Line 2, after the word "fifty" insert "nine."

Line 7, strike out the word "four" and insert "five."

Line 8, strike out "three hundred and seventy-five."

Page 2, line 1, change period to comma, and insert "which is hereby appropriated for the payment of said commissioners' salaries at the rate of five thousand dollars per annum from February first to October first nineteen hundred."

Line 2, strike out "eight hundred and seventy-five" and insert "one thousand."

Line 7, strike out all down to and including "necessary." in line 25 and insert in lieu thereof "For salary of a confidential appraiser at a compensation not exceeding three hundred dollars per month, two thousand four hundred dollars; for salary of an expert stenographer at a compensation not exceeding twelve hundred dollars per annum, seven hundred dollars, or so much thereof as may be necessary; for the salary of a book-keeper and expert accountant at a compensation not exceeding two thousand dollars per year, eleven hundred and sixty-six dollars and sixty-two cents, or so much thereof as may be necessary; for the salary of a chief clerk at a compensation not exceeding fifteen hundred dollars per

annum, eight hundred and seventy-five dollars, or so much thereof as may be necessary; for other necessary clerical help, the sum of fourteen hundred and sixty-six dollars and sixty-six cents, or so much thereof as may be necessary; for other necessary stenographic work, the sum of five hundred and thirty-three dollars and thirty-three cents in addition to the sum heretofore appropriated for stenographic work; for not to exceed six special agents at a compensation not exceeding one hundred and fifty dollars per month each, sixty-three hundred dollars, or so much thereof as may be necessary; for the expenses and disbursements necessarily incurred by them in the discharge of their duties, to be paid upon the audit of the comptroller, fifty-two hundred and fifty dollars, or so much thereof as may be necessary; for the payment of the expenses actually incurred by the commissioners in the discharge of their official duties, including expenses while attending meetings of the commission, the sum of five thousand dollars, or so much thereof as may be necessary; to supply the deficiency in printing, postage, express, stationery, telephone and telegraph tolls and other miscellaneous office expenses, the sum of thirty-six hundred and sixty-seven dollars, or so much thereof as may be necessary; for services and expenses of experts for appraisal and valuation, the sum of ten thousand dollars, or so much thereof as may be necessary, to be paid upon the certificate of the board of tax commissioners and the audit of the comptroller."

Page 3, line 3, after period strike out balance of line and all of lines 4, 5, and 6.

Conference amended bill for Assembly bill 479, as amended by Senate print 551, "An act to amend chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled 'An

act in relation to taxation, constituting chapter twenty-four of the general laws.' ”

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section one hundred and seventy of chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, entitled “An act in relation to taxation, constituting chapter twenty-four of the general laws” is hereby amended to read as follows:

§ 170. State board of tax commissioners.—[There shall be three tax commissioners appointed by the governor by and with the advice and consent of the senate, to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year. Each shall receive an annual compensation of two thousand five hundred dollars, and in addition thereto the expenses actually incurred by him in the discharge of his official duties. The state assessors in office when this chapter takes effect shall continue in office hereunder as tax commissioners, and shall constitute the state board of tax commissioners. The term for which each of such commissioners was appointed shall be extended so as to include the thirty-first day of December of the calendar year in which such term expires, and his successor shall be appointed for a full term of three years commencing with the first day of January following.] The tax commissioners now in office shall continue in office for the terms for which they were appointed, and they and their successors shall constitute the state board of tax commissioners. On the expiration of their terms the governor shall appoint three commissioners by and with the advice and consent of the senate,

to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year, and in case of a vacancy the appointment shall be for the unexpired term. Each commissioner shall receive an annual compensation of five thousand dollars, payable monthly, and in addition thereto the expenses actually incurred by him in the discharge of his official duties, including expenses while attending meetings of the commission.

§ 2. Subdivision six of section one hundred and seventy-one of the tax law as amended by chapter seven hundred and twelve of the laws of eighteen hundred and ninety-nine is hereby amended so as to read as follows: Employ a [clerk] secretary, prescribe his duties and fix his salary at a sum not to exceed [two thousand] thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

§ 3. This act shall take effect immediately.

FRANK W. HIGGINS,

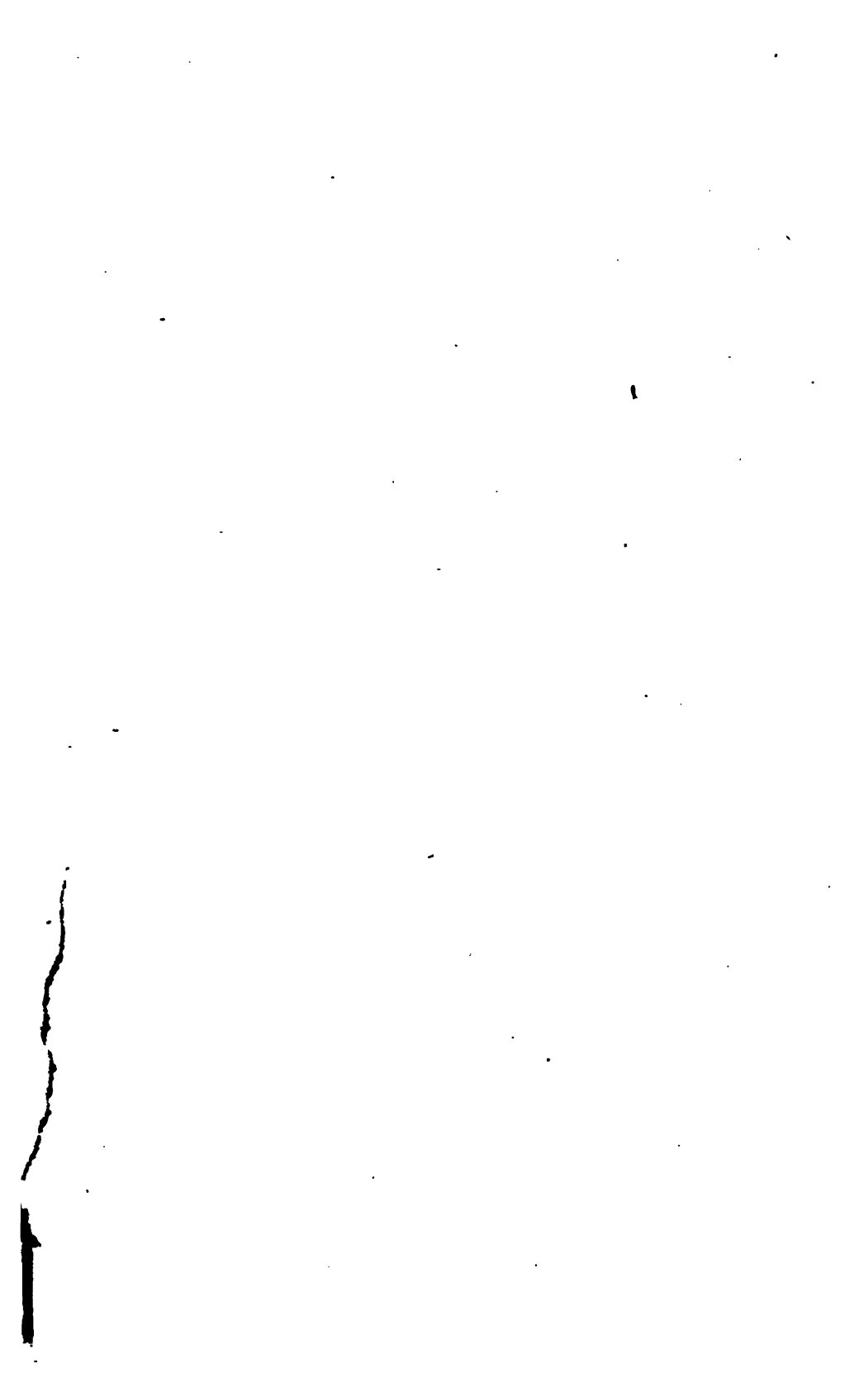
ELON R. BROWN,

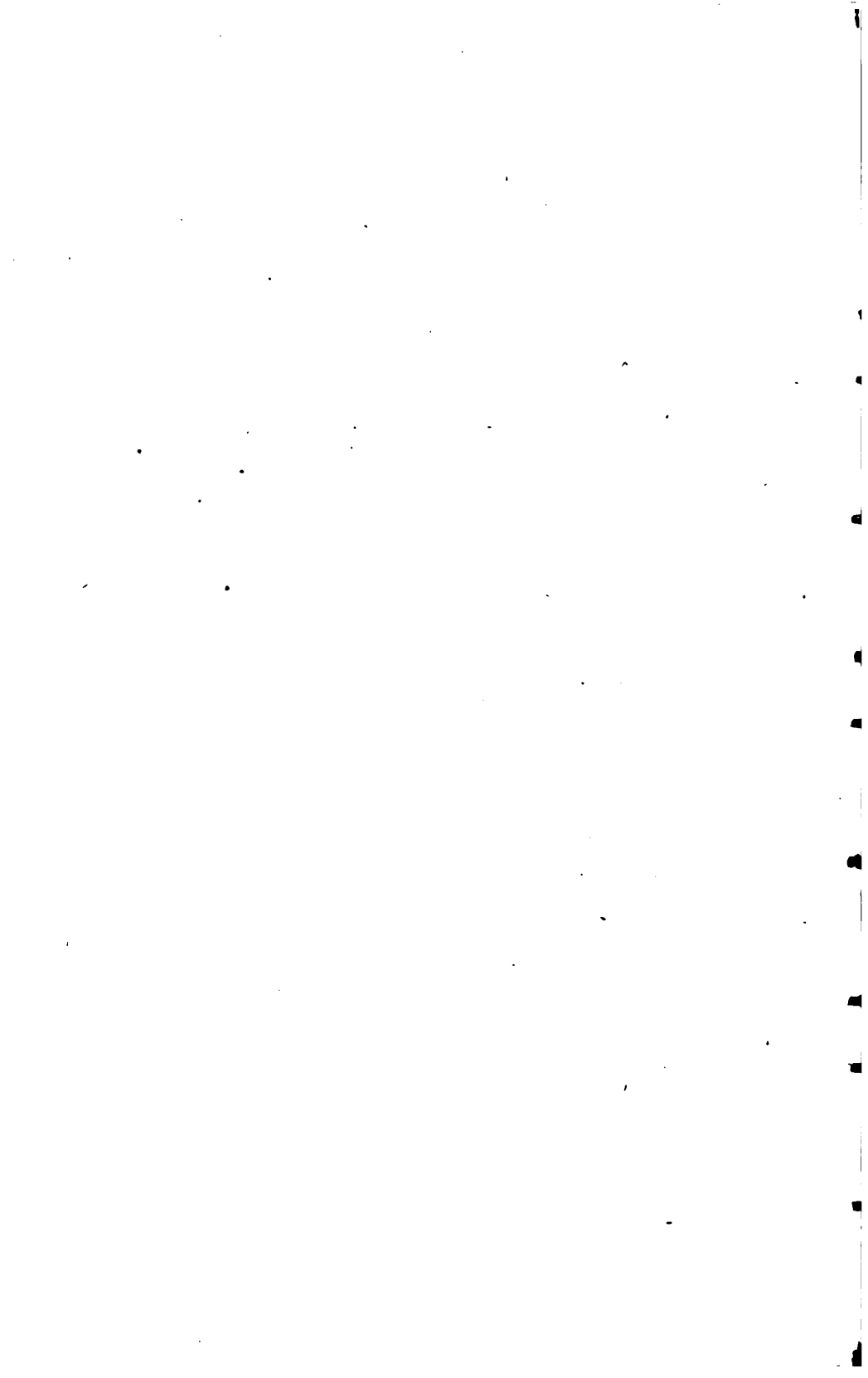
Conferees on the part of the Senate.

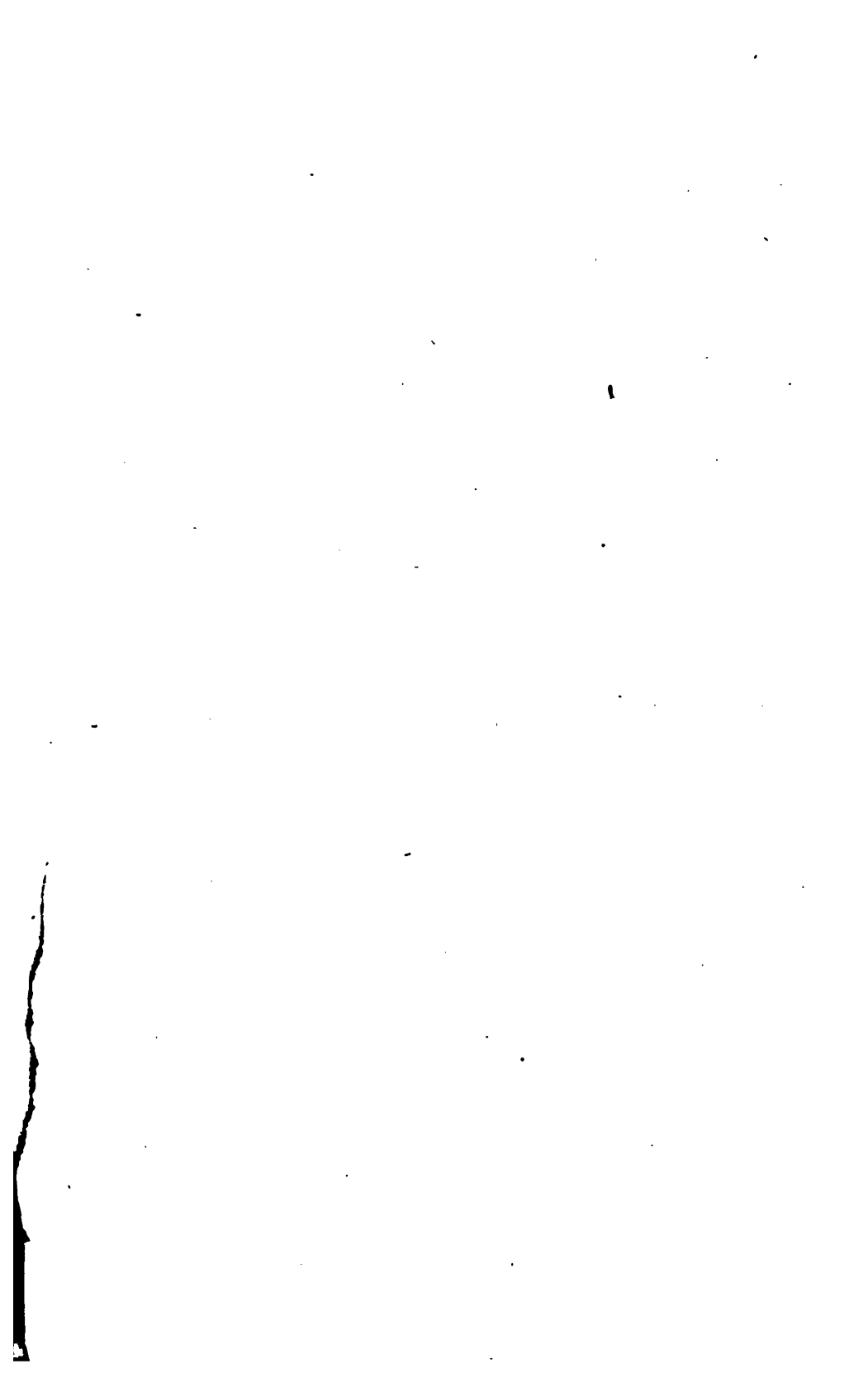
JOTHAM P. ALLDS,

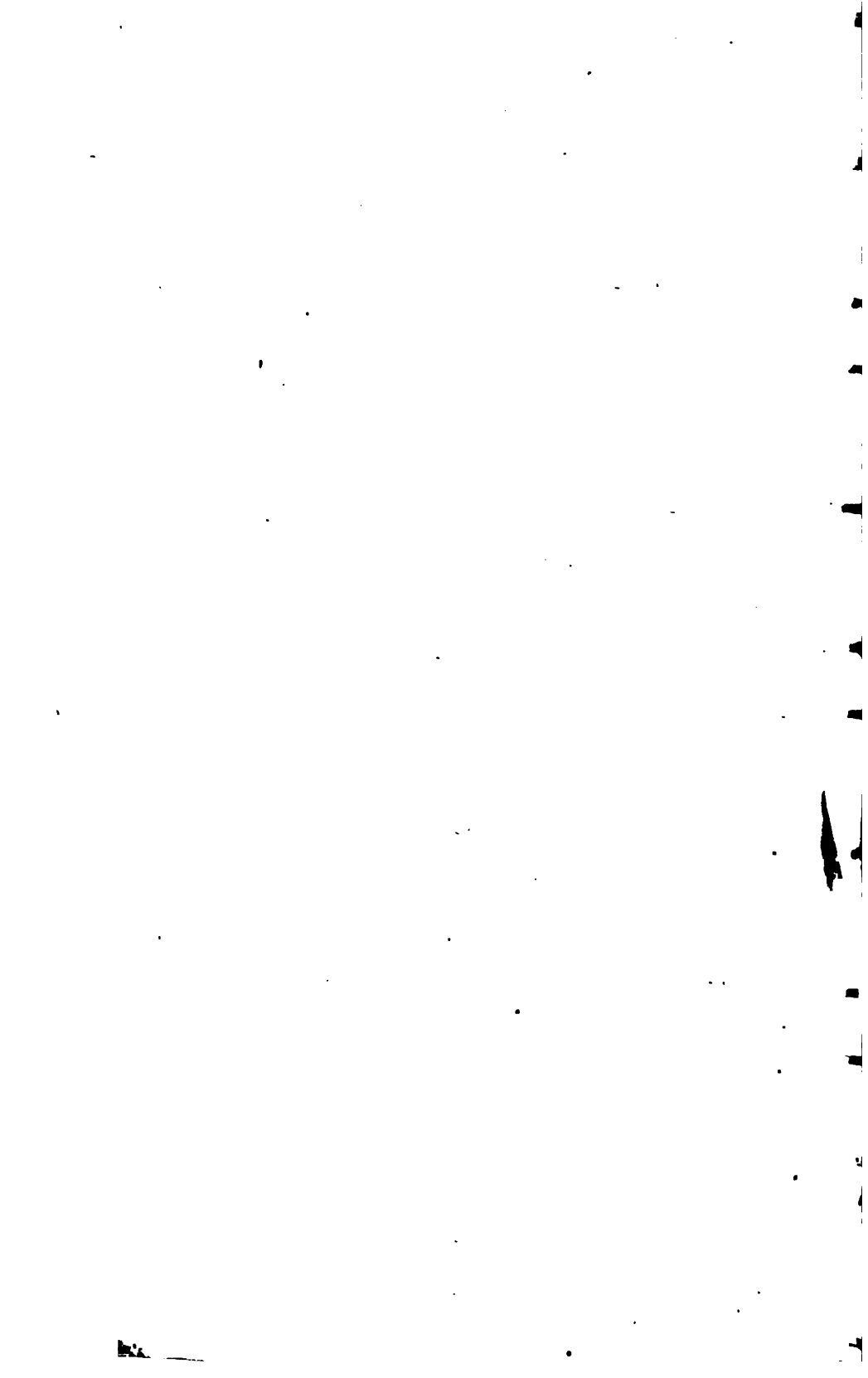
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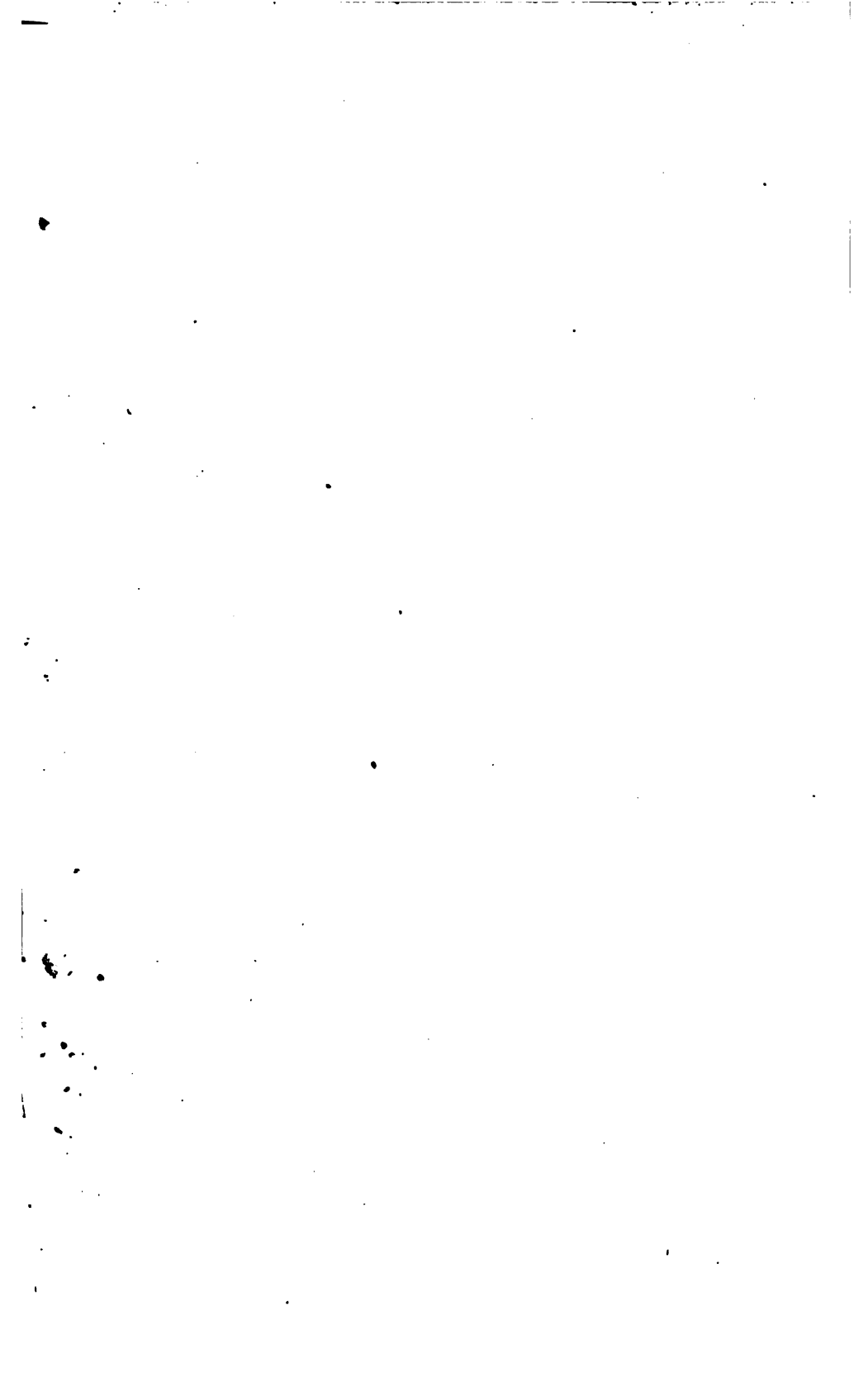
Conferees on the part of the Assembly.











SECOND ANNUAL REPORT

OF THE

NEW YORK STATE

Pathological Laboratory

OF THE

UNIVERSITY OF BUFFALO.

FOR THE YEAR 1899.

TRANSMITTED TO THE LEGISLATURE FEBRUARY 21, 1900.

ALBANY:
JAMES B. LYON, STATE PRINTER.
1900.

STATE OF NEW YORK.

No. 28.

IN SENATE,

FEBRUARY 21, 1900.

SECOND ANNUAL REPORT

OF THE

New York State Pathological Laboratory of the
University of Buffalo.

For the Year 1899.

STATE OF NEW YORK—EXECUTIVE CHAMBER,
ALBANY, *February 21, 1900.*

To the Legislature:

I have the honor to transmit herewith the Second Annual Report of the New York State Pathological Laboratory of the University of Buffalo, the same being for the year 1899.

THEODORE ROOSEVELT

REPORT.

This Second Annual Report of the New York State Pathological Laboratory of the University of Buffalo is herewith respectfully submitted. It covers the second year of its existence and includes the period from February 1, 1899, to February 1, 1900. Ever since the first appropriation of money for this purpose by the Legislature of the State of New York, work has been actively and painstakingly carried out in the direction for which the laboratory was organized and equipped. It is still occupying quarters in the building of the Medical Department of the University of Buffalo, and has an equipment for its pathological and bacteriological department which is liberal and ample for the purpose. There still remains to be equipped and commenced a third department, i. e., one for physiological chemistry, which is exceedingly important in the direction in which we are studying and from which large returns are expected in the knowledge to be gained from the study of the chemical problems presented by our investigations. The other special needs of the Laboratory, aside from expenses for conduct of the same, are in the direction of a good library, which shall contain the records of all the work done by others during the past few decades.

The organization of the Laboratory remains practically unchanged. Dr. H. R. Gaylord has been made the Director of Laboratory Work, and has for colleagues Drs. Herbert D. Pease and Irving P. Lyon, with a staff of assistants including three laboratory assistants and one stenographer. In addition to this staff special work has been done by Drs. N. W. Wilson and Lawrence

Hendee. A somewhat detailed account of the amount of done during the past year will be found below. It is proposed with the further assistance of the Legislature to secure for ensuing year the services of an expert chemist for the purpose above set forth.

Following is a table showing the cost of conducting this laboratory for the year beginning February 1, 1899, giving an epitomized and tabulated statement of expenditures:

Month.	Salaries.	Equipment.	Stock and current expenses.	Total.
February	\$664 98	\$26 62	\$69 13	\$760 7
March	664 98	53 45	58 94	777 3
April	598 32	.....	80	678 3
May	598 32	.....	20 00	618 32
June	621 65	464 31	225 60	1,311 56
July	654 99	15 00	103 05	773 04
August	654 99	104 15	104 26	863 40
September ...	704 99	80 00	70 52	855 51
October	729 99	27 05	1,096 64	1,853 68
November	763 33	219 72	155 85	1,138 90
December	713 33	266 42	316 46	1,296 21
January	713 33	662 81	225 41	1,601 55
Totals	\$8,083 20	\$1,919 53	\$2,525 86	\$12,528 59

During the year past Dr. Gaylord was authorized to go abroad to study the methods of investigation in the best laboratories of Europe, and to familiarize himself with work already accomplished or in progress. His traveling expenses are included in the above statement. The value of his trip to the laboratory was very great, since by personal acquaintance our workers were put in personal touch with the investigators of Europe, and a great deal of time which would otherwise have been wasted was

thereby saved. There is the same value to investigators in this work in dividing and organizing their efforts that is recognized among astronomers, who freely exchange notes between their respective observatories.

A great deal of interest has been aroused all over the world by the foundation of this, the first institution for the study of cancer. Scarcely a medical journal in Great Britain or in this country has failed to make note of its existence and to comment most favorably upon its purpose and the wisdom of its foundation. For instance, at the meeting of the American Public Health Association in Minneapolis, last fall, the following resolution was introduced and unanimously passed, and is quoted from the Journal of the American Medical Association for November 18, 1899, page 1291:

"Dr. A. Walter Suiter, Herkimer, N. Y., offered the following resolutions:

"Whereas, the encouragement of the endowment of research in the science of etiology and prevention of diseases is entirely within the province and mission of the American Public Health Association, and

"Whereas, by recent legislative action the State of New York has taken a decisive step in advance by the grant of an annual appropriation for the establishment and maintenance of a laboratory, with all modern appliances, for the persistent prosecution of studies in the etiology of cancer, and

"Whereas, results have already been obtained which lead to the hope that the discovery of the etiological factor in the production of this much dreaded disease may be at hand, therefore

"Resolved, That the American Public Health Association take this occasion to place on record its approval of all similar efforts,

to the end that state and national patronage in special and general scientific research may be universally established."

In the Philadelphia Medical Journal for October 28, 1899, on page 817, is the following quotation from a paper on cancer by Professor Rodman:

"The Empire State has, through an appropriation by its Legislature, located and equipped a pathological laboratory at Buffalo, the center of the cancer district, that the disease might be investigated in the most scientific manner at public expense. * * It cannot be questioned that other States, especially Pennsylvania, which has dealt with its charities in such a generous way, will soon follow the worthy example of New York and establish a laboratory for the better study of this pitiless enemy of civilization, which is increasing in such a startling way, and which to-day enjoys the melancholy distinction of being the only disease that has completely baffled and set at naught the work of sanitarians."

Take, again, the following from the Journal of the American Medical Association for October 21, 1899, page 1047:

"The value of collective investigation of carcinoma with the object of bringing out all kinds of reliable data, peculiar local conditions, etc., is quite apparent. So far, this country has been the only one in which there has been established a State Laboratory for the exclusive investigation of carcinoma and tumors in general. The great State of New York supports such a laboratory in Buffalo. * * * We need many such institutions scattered over the United States, as well as in foreign countries, so that the great and unsolved problems of malignant tumors may be properly attacked."

In an editorial in the *London Lancet* for August 26, 1899, page 580, occurs the following:

"There is, however, one aspect of the question which will, we are confident, be as gratifying to our correspondent as it is to ourselves, viz., that both in the United States and in Great Britain scientific workers are already at work for the investigation of the nature and causes of this terrible malady, and we shall both concur in hoping that effective means may eventually be discovered of checking its progress, a feat that has already been accomplished in the case of that not less dreadful complaint, pulmonary tuberculosis."

The general interest shown in this field of investigation all over the world is also illustrated by the following paragraph from an editorial in the *British Medical Journal* for July 1, 1899, page 36:

"As is shown by several papers published in our columns within the last few months, investigations are being made by many skilled observers who are working along different paths toward a common object—the elucidation of the etiology of cancer. This question is surrounded with the most serious difficulties; but there appears to be a reasonable hope that the mystery in which the origin of the most dreaded of all diseases is still enshrouded may before long be dissipated. A field of inquiry which seems likely to be fruitful of important results is the local distribution of cancer, which, as has been shown, haunts particular regions, and even, it is thought by some, particular houses."

The foundation of this laboratory by New York State excited an interest in London which took form and shape in the organization of a formal society for the study of cancer, which has already assumed large proportions and an important position. In the

meeting which was called for its organization the purposes and character of this laboratory were set forth at length and held up as a model for imitation and reason for organization. The outcome of its foundation was a formal interrogation in the House of Commons by Sir Charles Cameron, the president of the Cancer Society. The outcome of this interrogation was the following correspondence, which is quoted verbatim:

DEPARTMENT OF STATE,

WASHINGTON, *July 25, 1899.*

His Excellency the Governor of New York, Albany, N. Y.:

Sir.—I have the honor to enclose for your information copy of a note from the British Embassy at this capital, asking the Department to procure for it copies of any official reports which may be obtainable on the subject of a laboratory at Buffalo, said to be endowed by the Legislature of New York, for the study of cancer.

You will observe that the request of the Embassy is based on a question asked in the House of Commons by Sir Charles Cameron, calling attention to the institution in question.

I have the honor to be, sir,

Your obedient servant,

(Signed) JOHN HAY.

Enclosure from Mr. Tower, July 20, 1899.

WASHINGTON, *20th July, 1899.*

Sir.—By direction of the Marquis of Salisbury I have the honor to request you to be good enough to procure for me copies of any official reports on the subject of a laboratory at Buffalo, endowed by the Legislature of the State of New York, for the study of cancer.

The present request is based on a question asked in the House of Commons by Sir Charles Cameron, who called attention to the institution in question.

I have the honor to be with the highest consideration,

Sir, Your most obedient humble servant,

(Signed) REGINALD TOWER.

STATE OF NEW YORK--EXECUTIVE CHAMBER,

ALBANY, July 27, 1899.

To the Secretary of the Medical Department of the University of Buffalo, Buffalo, N. Y.:

Dear Sir.—I am directed by Governor Roosevelt to forward you the enclosed communication from the Secretary of State at Washington, which explains itself, and to request that if possible you furnish this office with the information desired. Will you kindly return the enclosures?

Respectfully,

WM. J. YOUNGS,

Secretary to the Governor.

In consequence of this correspondence there was forwarded through the proper channels the information which was desired.

The London Cancer Society also sent an accredited representative to this country, especially to this laboratory, last fall, in the person of Dr. Arthur C. Duffey, who came with a formal letter of introduction from its president. Dr. Duffey remained here for several weeks studying our methods and results, but has as yet made no formal report to which I can refer.

Last year a goodly portion of the first annual report of this laboratory dealt with figures in tabulated form. The inevitable conclusion to be drawn from them was that cancer as a disease is alarmingly on the increase. These conclusions were challenged

by a few, not disinterested, students of the subject. However, no sufficient reason has yet been advanced for changing them. On the contrary, such statements as these quoted below taken from absolutely reliable and reputable yet disinterested sources can but serve to strengthen them.

Thus, for example, the London Lancet in an editorial (May 20, 1899, p. 1376), says:

"Next in importance to tuberculosis in the list of constitutional diseases stands cancer, which, on account of its rapidly increasing fatality in recent years, has awakened an amount of general interest scarcely less than that which rightly attaches to the still excessive prevalence of tuberculous disease. The national records tell us that for some years past cancer has contributed more largely to the death-roll than any other single disease, with the exception of bronchitis, pulmonary consumption and pneumonia. * * * The earliest accessible records of mortality are those relating to the years 1851-60. In that decade cancer was fatal, on the average, to 317 persons annually out of each 1,000,000 of the population. The table shows that during this period cancer claimed more than twice as many victims among females as it did among males, and ever since that period the disease has shown a similar tendency, although the contrast has been less strongly marked. It will therefore be expedient to consider separately the mortality of the two sexes. Taking the five groups of years consecutively, we note that cancer mortality among males was equal to 195 per 1,000,000 living in the first period, 242 in the second, 312 in the third, 430 in the fourth, and 571 in the last period. Among females the rates per 1,000,000 were 434, 519, 617, 739 and 882 respectively; thus the mortality in both sexes showed a marked and progres-

sive increase from period to period. If, therefore, the correctness of the rates be assumed without question, it would appear that within rather less than half a century the fatality of malignant disease in both sexes has at least doubled. There are good grounds, however, for the belief that the increase shown by the tables is not wholly real. * * * Nevertheless, after making every possible allowance it would appear to be unsafe to compute the cancer mortality in the seven years 1891-97 at less than 551 per 1,000,000 for males and 863 per 1,000,000 for females. These rates correspond to an average annual increase of 2.9 per cent. and 1.8 per cent. respectively, as compared with the mortality in 1861-70."

In the University Medical Magazine for November, 1899, p. 110, we find the following:

"Cancer and tubercle are, beyond doubt, two of the most important subjects before the profession to-day. The former occurs with alarming frequency, and is steadily on the increase; the latter carries off one-seventh of our total population. Both have so far absolutely resisted all attempts that have been made to effect a cure.

* * * * *

"A table showing the death rate from cancer in England for each decade since 1851 shows an increase in the last or fourth period of 86 per cent. for all ages, and of over 100 per cent. after the 55th year of life. In Scotland the mortality rate for carcinoma has steadily risen from 404 per 1,000,000 living persons, in 1861, to 770 in 1897. It is higher in the eight large towns of Scotland than in the 'insular rural districts.' In Ireland the death-rate is lower than in either England or Scotland. It shows an increase, however, from 370 in 1881 to 580 in 1897. In Nor-

way the rate in 1877 was 320, and in 1887 it was 600. In Prussia it was 310 in 1881 and 380 in 1887. In New York city the returns show a rise from 400 in 1875 to 530 in 1885. In New Zealand a steady increase has been noted since 1881.

"The first criticism that would suggest itself in considering these figures is that the difference may be explained by more accurate diagnosis, and by greater care in registration in recent years.

"In reply to the first of these, Dr. Payne very justly says that there has not been any revolutionary advance in the matter of diagnosis of carcinoma and of sarcoma, for his figures include both; and while there is doubtless greater discrimination in the matter of registration in recent years, all authorities agree that this cannot explain the very great difference in the figures. In order that this source of error might be excluded as largely as possible, the present inquiry begins with the year 1851, before which the records were less reliable than since that time."

In the Contemporary Review for July, 1899, p. 105, is an article on the Cancer Problem, by Hutchinson, who says:

"And as the deaths per thousand living from this malady have almost doubled in England, and nearly trebled in the United States, during the last 30 years, if official statistics are to be taken at their face value, the contrast is a sufficiently striking one. To find that, in spite of our utmost endeavors, cancer has apparently doubled the number of its victims in the very same period that even the widespread and intractable 'white plague of the North,' consumption, has been baulked of more than a third of its yearly death-tribute, is enough to give the most heedless of us a pause. What wonder that the conviction is rapidly crystallizing in the medical mind that, since the tuberculosis

question has been set in a fair way towards solution, the coming problem, the riddle of the Sphinx for the Twentieth century, is that of cancer? To a twelfth of us who have passed the age of 40 it is indeed a riddle of the Sphinx, for unless we solve it it will destroy us."

Even since the preparation of this report was begun there has appeared striking corroboration of all that has been stated, so far at least as American cities are concerned. In the American Journal of the Medical Sciences for February, 1900, p. 170, is a paper by Dr. Massey, of Philadelphia, entitled, "The Increasing Prevalence of Cancer as Shown in the Mortality Statistics of American Cities." This paper is illustrated by graphic charts illustrating the ratios of cancer deaths per 100,000 living population, and more than justifies the ground taken above.

A most cogent plea for collective investigation of cancer has been recently published by Katz, of Hamburg (*Deutsche Med. Woch.*, 1899, Nos. 16, 17). He calls attention to the unsatisfactory explanation afforded by many of the theories now in vogue, and argues logically and convincingly in favor of the method by concerted investigation, and particularly the statistical method. It was Mars d'Espine who perhaps set us our first example in the direction of statistical study, when he reported the statistics for 13 years in the Canton of Geneva, a careful study which has not yet found a sufficient number of imitators. The special interest of Katz's paper for us, at present, is the corroboration which his own studies afford of the statement so frequently made that there is every reason to think that cancer, as a disease, is upon the increase. Katz shows, for instance, from a study of Hamburg conditions, the experience of private practice and the mortuary as well as pathological statistics of the Gen-

eral Hospital there, as well as by the studies of E. Fraenkel, that in that city, for instance, there is a well-marked increase in the percentage of cancer. Moreover, this statement is accentuated by statistics from all over the world, which seem to show that not only is the disease upon the increase, but that the age of liability is becoming younger, and that it is rather among the better classes of people than the lower in whom it seems to predominate. Katz concludes his paper by a recognition of the difficulty of collective investigation, and at the same time by a statement that it is of the greatest importance that it should be undertaken.

A topographical study of the disease will render great aid in solving some of its mysteries. As classical models for such studies we may refer to Powers' paper on "The Local Distribution of Cancer and Cancer Houses," in the April (1899) number of the Practitioner, the studies contained in the British Medical Journal before July 1, 1899, with the editorial comments thereon, and the paper by Lloyd Jones on "The Topographical Distribution of Cancer," in the British Medical Journal for April 1, 1899.

What could be more accurate, in such work, than Jones' method, which he describes as follows:

"Having obtained a list of the houses in which persons had been taken ill with cancer, I proceeded to visit the houses and to mark each one on an ordnance map—scale of 10 feet to a mile—showing the affected and the non-affected houses in red and black respectively. This map of the borough showed at once that certain districts were fairly free from cancer, while other regions were far more extensively affected. The areas most affected of

showed 1 case in every 2 to 5 houses; the most healthy areas.

from this point of view, showed only one case (or no case) in every 60 houses."

The figures obtained were as follows:

Total number of houses concerned.....	5,685
Unaffected houses	5,247
Affected houses	438

Showing a mean of 1 affected house to every 11.9 unaffected houses. Multiple cases in the same house divisible into:

- (1) Double cases, 7.
- (2) Triple cases, 3.

But as showing what can be accomplished in our own rural districts in this same line of work, if only the necessary zeal and intelligence be applied to it, take the following illustration furnished by Dr. John E. Sutton, of Albion, Orleans county. He writes: "During the last five years or so there have occurred, from all causes, within a range of $1\frac{1}{2}$ miles of a small hamlet near Albion, N. Y. (Rich's Corners), sixteen deaths. Of these nine were unquestionably from cancer; two were probably caused by cancer, judging from the history of the cases as learned from friends. Of the remaining five, one died of a pistol-shot wound, leaving four of the sixteen as dying of disease other than cancer. There are at present two other cases living in the territory mentioned."

Lloyd Jones, in his paper above referred to, has summarized the views of various observers so succinctly that a brief portion of it is reproduced here:

"Briefly the following are the points upon which, in each case, several of the most trustworthy authors are agreed:

1. That cancer picks out certain districts, and that there are areas of immunity and cancerous areas (Shattock, Noel, Guelliot, Behla).

2. That immune areas may lie close beside cancerous areas (Pfeiffer, Noel).

3. That malignant disease is most common along the banks of rivers or streams (Pfeiffer, Haviland, Fiessinger, Noel, Nason, Blake).

4. That elevated districts or plateaus are more free from cancer, while low-lying districts carry more liability to its inroads (Pfeiffer, Noel, Haviland, Fiessinger, Nason).

5. That isolated "cancer houses" or groups of such houses occur in certain districts (Pfeiffer, Fiessinger, D'Arcy Power, Scott, Chapman, Noel, Ogle, Guelliot).

6. That cancer houses often occur near to woods (Fiessinger, Noel), orchards (Fiessinger) or forests of firs (Noel).

7. That persons living upon flooded and clay districts and retentive soils are especially liable to its ravages (Haviland, Butlin).

8. That limestone districts are comparatively free from cancer (Haviland) but do not confer absolute immunity.

9. That cancer may be disseminated by means of water (Fiessinger, Noel, Haviland, etc.); that it depends upon the presence of decaying animal or vegetable matter or sewage (Haviland, Noel).

10. Lastly, the suggestion is thrown out by three observers that insects play a part in the dissemination of malignant disease (Morau, Fiessinger, Noel). Of these three the first is the only one who adduces anything like proof of his assertions."

The parasitic theory in explanation of cancer is that which is to-day most vehemently discussed. It is, however, far from new, for without going back to the views of ancient writers, Harvey (*Exercitationes*, 1651) wrote that tumors resemble strongly those parasitic productions which we see in the vegetable kingdom,

while John Hunter thought that cancer was caused by the presence of an entozoon, and Adams regarded an animal parasite as undoubtedly the cause of cancer. Of late, however, it has taken more particular form and shape, and is being tested by all the canons of modern scientific criticism. Enthusiasts, working under the inspiration of this theory, were easily tempted, however, to lose sight of the tumor side of the question while hunting for the parasite. However, it is not a question of any one parasite, nor at first whether these hypothetical parasites belong to the animal or to the vegetable kingdom. *The primary question is whether cancer is due to intrinsic or extrinsic causes.*

When the State of New York by appropriation established a laboratory for the investigation of cancer it devolved upon those who had charge of the work to elaborate a rational plan by which the subject could be properly approached. Necessarily, the first steps in such an investigation had to be taken along conventional lines, and so extensive and yet scattered has been the work of various investigators of the subject that it has required a considerable period of time and no small amount of effort to thoroughly collect and classify the material at hand. It was decided in the beginning that the subject must be as much as possible approached from all sides, but the limitations of our appropriation have thus far rendered it only possible to carry out an elaborate pathological and bacteriological research. From the beginning the plan has been to add to these two sides of the question a complete and full investigation along chemical lines. Aside from the fact that our present quarters and appropriation have thus far not permitted our undertaking this third branch, the proper man was not apparent, and it is only within a short time that such a scientist has been obtainable. In making to you a short report of the amount of

work which has been accomplished, I wish to particularly emphasize that much of the work which may at first glance not appear of great importance has been none the less necessary, and has required as great care and protection as work which we are at present conducting and which gives promise of much that is positive. Pathological investigation has consisted in histological examination of tumors hardened by all of the approved and modern methods, stained after various formulae of different investigators and scrutinized with great care for parasites. Various attempts to harden and stain these bodies had met with only partial success when we came into possession of an article published by H. G. Plimmer, in the Cancer Number of the Practitioner. Plimmer investigated during a period of six years over 1,100 carcinomata, and, by a special staining method, has succeeded in demonstrating the presence in practically all carcinomata of certain characteristic bodies which we are now able to say are identical with those which had been observed by Dr. Gaylord in the fresh state. Since employing Plimmer's method Dr. Gaylord has been able to demonstrate in all carcinomata examined the characteristic appearances described by Plimmer. In many cases these bodies are very few in number and only prolonged search will disclose them. Plimmer reports some success in the cultivation of these organisms, and although we have as yet been unable to obtain the organisms by culture we are at present working upon an indirect method by which we hope we shall ultimately succeed in isolating the organisms in all cases where present.

To indicate the fruitlessness of ordinary bacteriological research along old and classical lines, it will suffice to give a short résumé of the large number of cultures which have been made in the State Laboratory from various tumors, and the results which

these investigations show: Number of cultures studied from tumor cases, 1,226. (This does not include probably as many more, not recorded, but made and studied from cases ascertained later on not to be neoplasms, and cultures made and studied during the investigation of micro-organisms, especially yeasts and fungi not derived from tumors.)

Sixty different kinds of culture media were prepared and used in the investigation.

Number of animals inoculated:

(a) With fresh tumors 46

Number of these dead, 32.

Average duration of life, 78 days.

(b) With fluids from fresh tumors or from localities

(peritoneum, etc.) containing tumors..... 22

Number of these dead, 22.

Average duration of life, 73 days.

(c) With cultures of micro-cocci or their products, ob-

tained from tumors..... 21

(d) With tissues or fluids from animals previously in-

oculated, as above..... 4

(f) New work on animals with yeasts..... 15

Of which there are living, 9.

Of which there are dead, 7.

Total 118

Cases of tumors investigated histologically 175

Cases worked out completely, 76.

Cases for diagnosis alone, 99.

Sections cut, stained and examined, over..... 2,500

Blocks of tissue from animals, cut..... 216

Sections examined, over 1,200

In analyzing these figures it will be seen, first, that the inoculation of animals with fresh tumors (46 times) has in no case resulted in the transplantation of carcinoma from man to animal; the animals have, however, in each case perished after an average period of 78 days, showing symptoms of marked cachexia and with enlarged lymph nodes.

Our most recent work, by which we are introducing tumors into animals, employing another method, has resulted in the discovery of the fact that by the employment of proper staining methods the parasites found in cancer may be detected in large quantity in the enlarged lymph nodes of the experimental animal. This work is still in progress, and we are not prepared yet to publish it in full. In one case Dr. Gaylord succeeded in producing a true adenocarcinoma in an animal by inoculation with fluid from the peritoneal cavity of a man suffering from colloid cancer of the omentum. In this fluid was observed the presence of an organism which apparently belongs to the yeast group, but which we are unable to cultivate. The organism in the original fluid was injected into the jugular vein of a guinea pig and after three weeks and a half the animal was killed, whereupon minute nodes of beginning adenocarcinoma of the lung were found. This is the first positive case of this kind, and holds out to us the definite hope that when we are able to understand the nature of these organisms we may be able to produce carcinoma in animals with organisms obtained from carcinoma in man. The Laboratory is in possession of pathogenic yeasts with various investigators (Sanfelice, of Cagliari, and Plimmer, of London) have isolated from cancer, and we are now carrying on an elaborate investigation in the first steps of which we have been able to confirm all that Plimmer has published. The principal difficulty which we encounter at present is an entire lack of required knowledge on the part even of botanists of the nature

of the organism in question. These organisms are exceedingly polymorphic, and it requires prolonged experimentation to determine the relation between certain definite bodies found in the tissue, which are presumably these organisms, and the appearance of the same organism when grown upon artificial culture media. In this direction our recent experiments are rendering us great aid, and we have been able to confirm the identity of the bodies described by Plimmer and observed by ourselves in the fresh state, with the organisms which Plimmer has been able to cultivate. In his examination of 1,100 tumors Plimmer has been able only in five cases to obtain a culture of the organism upon artificial culture media, indicating that the cultivatability of the organism is exceedingly variable. Therefore, the large number of cases in which we have obtained negative results indicates nothing more than the fruitlessness of attempting to study organisms of unknown habitat by conventional methods. There are certain indications that the various forms of tumors are not produced by one organism, or even necessarily by one class of organisms. Thus from one pigmented tumor we have obtained a pure culture of an unknown fungus, which under certain conditions produces the pigment found in the tumor. We have likewise been able by special methods to stain the elements of the organism in the tumor. The experimental portion of our work we are not yet prepared to report upon.

Every trained laboratory investigator will appreciate the difficulties with which we are confronted in the investigation of a subject which has so far baffled science, especially as the organisms which we are forced to study, because of their presence in certain tumors, belong to classes with which the pathologist or bacteriologist have as yet had nothing to do, and whose habitat and charac-

teristics are unknown. Only by comparative investigation of all of the species which we are able to obtain, combined with elaborate experimentation, shall we be able to reach definite conclusions regarding the role which these organisms possibly play in the production of malignant neoplasms. Having exhausted conventional methods, we have now entered upon a new field of research, based upon the knowledge which we have been able to acquire of these organisms, and we have already indications which lead us to believe that the difficulties are not insurmountable.

In this work we have endeavored—and have succeeded to a limited extent—to arouse the interest and co-operation of the veterinarians, who come into contact with a large amount of interesting material. To the personal interest of Drs. Wende and Zinc of Buffalo, for instance, we are indebted for some very interesting specimens from animals.

This report is essentially a report of progress, with an earnest request for continuance of the public aid heretofore extended, *without which no such serious investigation can ever be successfully prosecuted.* Within a few weeks we hope to be able to publish in the medical press detailed scientific statements which shall exactly cover some of the work we have already accomplished.

Respectfully submitted to the Legislature of the State of New York by

ROSWELL PARK, *Director,*
M. D. MANN,
CHARLES CARY,

Committee on State Laboratory of the Medical Faculty.

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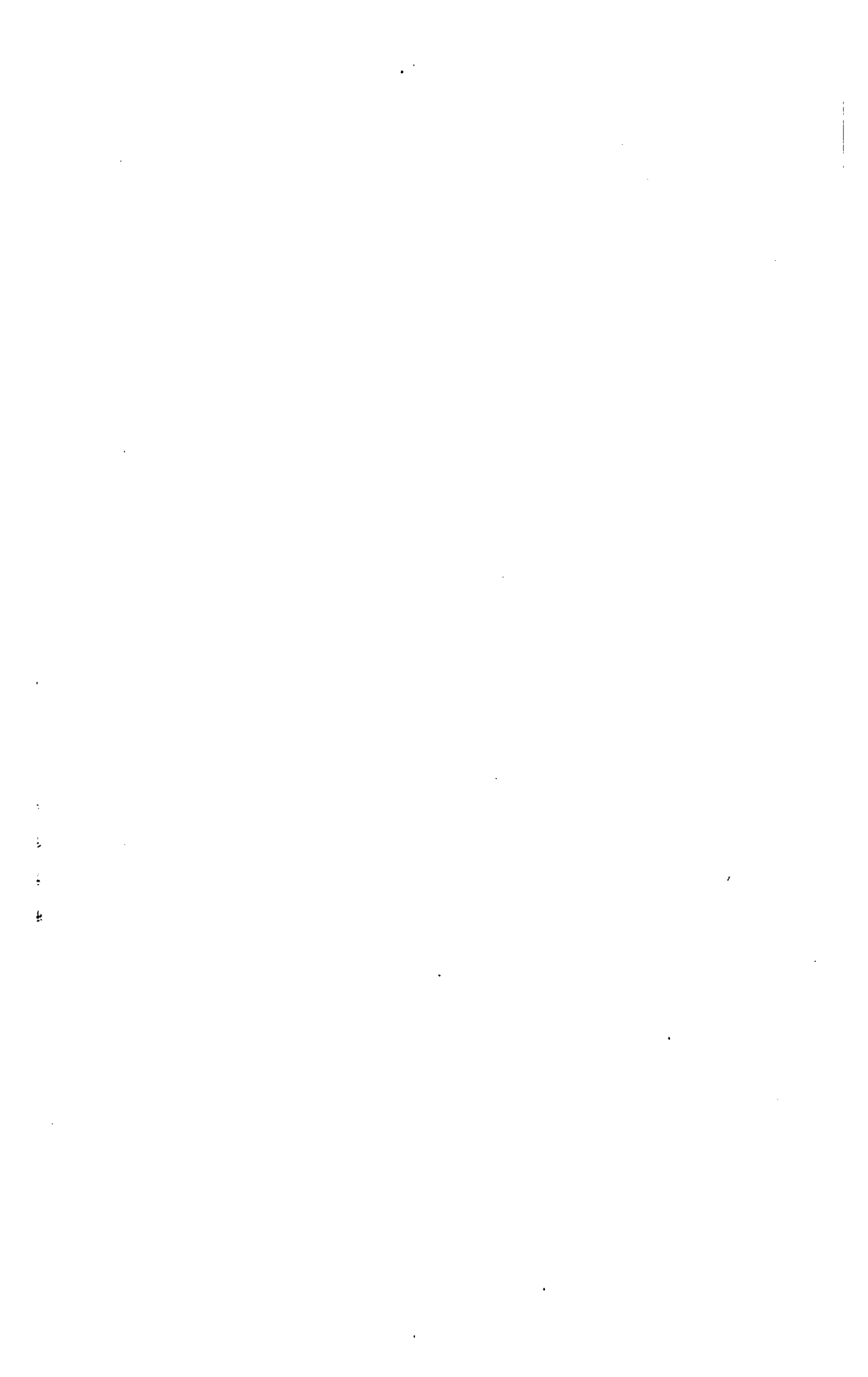
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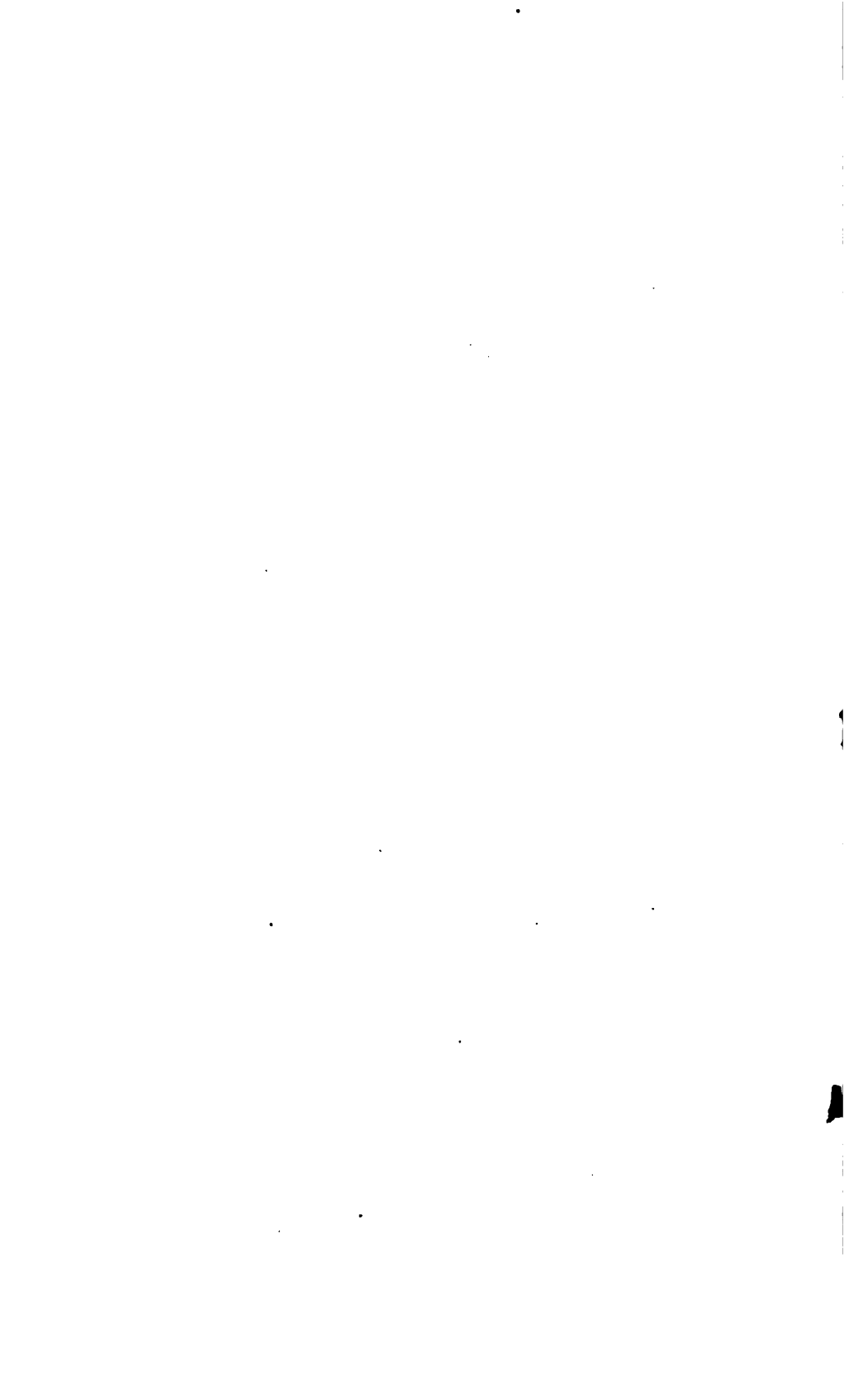
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